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1972 CENSUS OF



GOVERNMENTS

**U.S. DEPARTMENT
OF COMMERCE**

**Social and Economic
Statistics Administration**

**BUREAU OF
THE CENSUS**

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1972 CENSUS OF GOVERNMENTS



VOLUME 9

Procedural History



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Preface

This is a comprehensive report on the procedures and subject matter of the 1972 Census of Governments, from the early stages of planning through the tabulation and publication of final reports. This report also includes a brief description of the recurrent surveys and special surveys and services related to the census.

The bibliography contains references to sources of detailed background information on the census. The bibliography is restricted to published materials and instruction manuals. There are additional reference materials, consisting largely of memorandums prepared for internal use in the Bureau of the Census, that contain detailed specifications and instructions for particular operations, policy directives, and the like; these references were used in the preparation of this report.

The periodic census of governments is taken at 5-year intervals as required by law under section 161 of title 13, *United States Code*. The 1972 quinquennial census, similar to those taken since 1957, covered four major subject fields—governmental organization, taxable property values, governmental employment, and governmental finances.

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Chapter 1

INTRODUCTION

PROGRAMS

The Census Bureau's governmental statistical programs are concerned primarily with the organization, finances, and employment of State and local governments. Not only are these governments large in number (about 78,300), complex in structural patterns, and extremely varied in authorities and responsibilities,¹ but they also comprise a most important sector of the economy. For fiscal year 1971-72, for example, their annual expenditure amounted to \$189 billion, and they had debt outstanding of \$174.5 billion. During the same period, State and local government purchases of goods and services accounted for 13.2 percent of the gross national product, while Federal Government purchases comprised 8.3 percent. State and local governments had more than 10.8 million employees, as compared with 2.8 million Federal civilian employees.

The Census Bureau's governmental statistical programs can be summarized under three headings: (1) the quinquennial census of governments, (2) recurrent surveys—annual, quarterly, and monthly, and (3) special surveys and services.

The Census of Governments

HISTORICAL BACKGROUND

Collection of the types of statistics now published in the U.S. census of governments reports began fairly early in this country's

¹Federal and State governments are well defined in the United States. The principal types of local government reported in the census are the following:

Counties. County governments are found throughout the Nation, except in Connecticut, Rhode Island, and limited portions of a few other States. In Alaska the counties are officially designated as "boroughs" and in Louisiana as "parishes." Detail was presented in the published reports for all county governments. However, data for city-county consolidated governments, such as San Francisco and Denver, were classified as and reported as municipalities.

Municipalities. A municipality is a political subdivision within which a municipal corporation has been established to provide general local government within a defined area.

Townships. This category includes governmental units officially designated as towns in the New England States, New York, and Wisconsin, some "plantations" in Maine, and "locations" in New Hampshire, as well as governments designated as townships in 13 other States. As distinguished from municipalities, which are created to serve specific population concentrations, townships exist to serve inhabitants of areas defined without regard to population concentrations.

School districts. For purposes of the census, school districts are divided into two types—*independent* and *dependent*. (Only the former is classified as a government.) *Independent* school districts are separate units of government, and for 1972 were found in all but four States (where public schools were administered by other governments). *Dependent* school systems are those operated by governments other than the school districts; these systems were found in 25 States, but constituted only about 6 percent of the total.

Special districts. Special districts make up the most varied type of local government. Special districts usually are established to perform a single function, but some are given authority by their enabling legislation to provide several kinds of services. Among the principal functions of special districts are the provision and/or maintenance or operation of hospitals, transit, housing and urban renewal, water supply, natural resources, electric power, and sewerage. Some special districts are intercounty, interstate, and regional in nature.

history.² The census act of 1840 authorized the establishment of a centralized census office during each decennial enumeration and provided for the collection of statistics pertaining to "the pursuits, industry, education, and resources of the country." Among the statistics published for 1840 were the numbers and kinds of schools and pupils. This effort to expand the census beyond population-related items met with certain opposition, on the grounds that such inquiries might lead to direct Federal taxation, and there were numerous doubts expressed concerning the accuracy of the published data. In 1843, a nongovernment report was published on the extent of local public debt; this indicated an aggregate debt for all cities in the United States of \$27 million.

The interest in the Nation's resources continued, however. In 1850, the Census Board, the supervision of which had been transferred from the Secretary of State to the newly organized Department of the Interior, was given a Congressional mandate to build upon the beginnings made in 1840. Using a schedule entitled "Social Statistics," the U.S. marshals and their assistants, who were charged with the enumeration, collected data as of June 1, 1850, from public records, reports, and officials for each "district, town, city, township, ward, or parish . . ." The data items collected were the aggregate assessed values of real property and personal property, an estimated "true valuation" of real and personal property combined, the kinds and amounts of annual State and substate taxes and how they were paid, and the number and kinds of schools and details on their revenues. Of these, only the education statistics were published.

The same inquiries were made in 1860 as in 1850, except that for 1860 separate "true valuations" were made of real and personal property. In addition to publishing the education statistics, the Census Board this time published a comparison of the "true valuation" of real and personal property combined, by State only for 1850 and 1860; the "true valuation" of real and personal property separated, by county and by State for 1860; and the assessed valuation for 1860 by State only.

The published statistics for 1850 and 1860 also were subjected to considerable question. Therefore, for the ninth census in 1870, a number of specially commissioned marshals were employed to collect the valuation data and work out the estimates. Inquiries were added on the bonded and other debt of counties, cities, towns, townships, parishes, and boroughs. The amounts of taxes levied at the State and substate levels were published, with many qualifying footnotes. Again, there are criticisms of the results, largely because the Census Board had no power to deal directly with local officials and had to accept the marshals' returns as given.

The 1880 census act provided for the establishment of a census office within the Department of the Interior and for the appointment of a Superintendent of the Census for the duration of the census. Specially appointed enumerators and supervisors were employed in place of the marshals and their assistants. The government statistics were collected by experts and special agents who dealt with local officials by correspondence from Washington. Data items included the number of schools; details about cities,

²The first census of population was taken in 1790 and decennially thereafter; the first inquiry on manufactures was made in 1810, and questions on agriculture, mining, and fisheries were added in 1840.

e.g., sewerage and drainage, utilities, and public services; and 105 inquiries assessing financial condition. A 909-page volume was published, *Report on Valuation, Taxation, and Public Indebtedness in the United States*, which included, in addition to the categories mentioned above, a section comparing total State debt by region (New England, Middle, Southern, and Western States) for 1839, 1841, 1853, 1860, 1870, and 1880. In 1890 the census included 1,970 inquiries on State and local finance, indebtedness, valuation, and taxation; the resultant data were published in three reports totaling nearly 1,700 pages.

From the 1840 census through the census of 1900 (which did not contain inquiries on governments), a temporary census office had been established before each decennial census and disbanded after the census had been taken and the results compiled and published. A permanent Bureau of the Census was established in 1902, and one of its first tasks was to conduct a census of governments for that year. This census led to the publication of an extensive volume which provided data on Federal, State, and local government revenue and expenditure, assessed valuations, tax levies, indebtedness, and estimates of "national wealth" by State and by class of property. The debt statistics were relatively detailed, especially for the State governments. Revenue and expenditure figures were presented for each State, by type of government, and for individual county governments. The taxation and revenue structure of each State and its local governments was analyzed and described in a section devoted to this subject.

Statistics on Federal, State, and local government revenues and expenditures constituted the final section of the 1902 census. State-by-State statistics were shown by type of government, and figures were published for each county government but not for incorporated places. Although the revenue and expenditure data available from the 1902 census were not highly detailed in comparison with the debt statistics, the scope of the inquiry embraced all units of local government.

The next census compilation, for 1913, followed closely the pattern of the 1902 census. Less detail was presented in connection with wealth estimates, but figures for individual cities were added to the data presented on revenues and expenditures. Again there was an elaborate analysis of public debt and a description of the taxation and revenue structure of each State and its local governments. Although the statistics on public debt and property tax levies embraced all local governments, the statistics on local government revenues and expenditures did not cover municipalities having fewer than 2,500 inhabitants nor did it cover townships, school districts, or special districts, except those overlying cities with 2,500 or more inhabitants. Statistics on education finances were most affected by this omission because substantially all data relating to rural school units were lacking.

The census of 1922 was considerably restricted in subject-matter scope compared with earlier censuses. Wealth estimates, assessed valuations, property taxes, other tax revenues by source, and debt were covered, but in much less detail than before. No comprehensive figures were collected on local government expenditure, nor were data made available on revenue from sources other than taxation. The 1922 census, however, did again cover all local governments, as had the 1902 census.

The 1932 census dealt with the full range of traditional subjects with the exception of the "national wealth" estimates, which were dropped beginning with this census. However, the amount of detail on revenue, expenditure, and debt was severely limited, and there were significant gaps in the subclassification of expenditure by function, nationally, and for some States. However, the 1932 census was the first to provide county-area totals of local government revenue and expenditure; in earlier censuses

county-area data had been limited to local government debt and to property tax levies and valuations.

The 1942 Census of Governments was severely handicapped by wartime shortages of manpower and by inadequacy of funds. Very little was developed on assessed valuations and tax levies, but more information was presented on numbers and types of local governments than had been previously supplied. This census aimed at covering the finances of all local governments, but in 1942 it was necessary to estimate financial data for substantial numbers of nonreporting local governments because lack of funds precluded adequate followup, and there was no reporting of financial aggregates for county areas.

In 1950, the Congress enacted legislation which provided that a "census of governments" be taken quinquennially, for years ending in "2" and "7" (title 13, section 161, *U.S. Code*). No funds were appropriated for the first census so authorized, which was planned to cover the year 1952; but the preparatory work which had been done supplied a basis for two publications, *Governments in the United States in 1952* and *Local Government Structure in the United States*, providing new benchmark data on the numbers and characteristics of local governments.

The 1957 Census of Governments was the first to be taken under the provisions of the 1950 legislation. This and subsequent censuses covered four major subject fields—governmental organization, taxable property values, governmental employment, and governmental finances. The 1957 census also dealt with various special topics, such as employee-retirement systems and State payments to local governments. The reports presented data nationally, by State and county, and for major individual governments. The 1962 Census of Governments generally resembled the 1957 census in coverage and subject-matter scope, but it included more reporting of data for county and metropolitan areas, with less presentation of individual-government statistics.

The findings of the 1967 census were issued in about 7,400 pages of reports, giving national, State, county-by-county, and metropolitan-area aggregates on various subjects, statistics for size-groups of local governments, and comparative employment and financial statistics individually for sizable local governments. The final publications comprised 16 subject-matter reports, plus separate bulletins for each State.

Coverage and reporting in the 1972 Census of Governments were substantially the same as in the 1967 census but with improvements involving (a) a limited increase in the number of data items, (b) additional size-class and per capita data in light of detailed population figures available from the 1970 Census of Population and Housing, and (c) unpublished data tabulations on microfilm and on computer tape.

The historical background of the Bureau's activities in collecting governmental statistics outside the framework of the decennial and quinquennial censuses is described in the section on recurrent surveys. (See pp -9.)

STRUCTURE OF THE 1972 CENSUS

The 1972 census was conducted in four phases corresponding to the major subject fields. These phases are briefly described below and are discussed in detail in later chapters. Dates shown in parentheses following the phase titles indicate the time span between the beginning of work and publication. The census publication program is described in appendix A and the library facilities required in appendix B. The costs for each phase are shown in appendix C, and the data-collection forms for each phase are reproduced in appendix F. Table 1 indicates the data items collected and tabulated in the 1972 census.

Table 1. Data Items Collected and Tabulated by Area

(Data for the Federal Government were compiled from Federal records. In general, data for other government units or related organizations were gathered by means of data-collection forms completed for the areas covered by local officials or by Census Bureau representatives. Sales prices of real-property transfers were verified by contact with individual buyers or sellers. Items collected for screening or other purposes are excluded from this table; only those items tabulated for the 1972 Census of Governments are included)

Items	Governmental units or related organizations					
	Federal Government	States	Counties	Municipalities and townships	Special districts	School districts
Employment						
Number of employees.....	x	x	x	x	x	
By function.....	x	x	x	x	x	x
By type of employment (full-time, part-time).....	x	x	x	x	x	x
By type of retirement coverage.....	x	x	x	x	x	x
Having health, hospital, and/or disability insurance.....	x	x	x	x	x	x
Having life insurance paid for wholly or in part by employer government.....	x	x	x	x	x	x
Belonging to employee organization.....		x	x	x	x	x
By function.....		x	x	x	x	x
Payroll for October 1972.....	x	x	x	x	x	x
By function.....	x	x	x	x	x	x
By type of employment (full-time, part-time).....		x	x	x	x	x
Labor relations						
Type of labor relations policy.....		x	x	x	x	x
Written contractual agreements						
Number in effect Oct. 15, 1972.....		x	x	x	x	x
Number that became effective between Oct. 15, 1971 and Oct. 15, 1972.....		x	x	x	x	x
Written memorandums of understanding						
Number in effect Oct. 15, 1972.....		x	x	x	x	x
Number that became effective between Oct. 15, 1971 and Oct. 15, 1972.....		x	x	x	x	x
Work stoppages						
Number of stoppages, Oct. 1971-Oct. 1972.....		x	x	x	x	x
Duration.....		x	x	x	x	x
Number of employees participating.....		x	x	x	x	x
Instructional employees.....		x	x	x	x	x
Noninstructional employees.....		x	x	x	x	x
Number of employees made idle, by governmental function.....		x	x	x	x	
Issue(s) involved.....		x	x	x	x	x
Final method of resolution used.....		x	x	x	x	x
Retirement systems						
Type of coverage.....		x	x	x	x	x
Basis of membership.....		x	x	x	x	x
Number of members						
Active.....		x	x	x	x	x
Inactive.....		x	x	x	x	x
Number of beneficiaries receiving periodic payments, by type of beneficiary.....		x	x	x	x	x
Amount of benefits paid to beneficiaries receiving periodic payments, by types.....		x	x	x	x	x
Number of lump-sum payment recipients, by type of recipient.....		x	x	x	x	x
Amount of lump-sum payments, by type of recipient.....		x	x	x	x	x
Whether active members covered by Federal OASDHI.....		x	x	x	x	x

Table 1. Data Items Collected and Tabulated by Area—Continued

(Data for the Federal Government were compiled from Federal records. In general, data for other government units or related organizations were gathered by means of data-collection forms completed for the areas covered by local officials or by Census Bureau representatives. Sales prices of real-property transfers were verified by contact with individual buyers or sellers. Items collected for screening or other purposes are excluded from this table; only those items tabulated for the 1972 Census of Governments are included)

Item	Governmental units or related organizations					
	Federal Government	States	Counties	Municipalities and townships	Special districts	School districts
Finances						
Revenue produced during fiscal year ending in 1971-72.....				¹ x	¹ x	
By source.....	x	x	x	x	x	x
Portion allocable to college-grade activities....		x	x	x		x
Intergovernmental revenue, by purpose, by level of government from which received.....		x	x	x	x	x
Number of subordinate taxing areas.....			x	x	x	
Expenditure during fiscal year ending in 1971-72						
By purpose and type.....	x	x	x	x	x	x
Portion allocable to college-grade activities....		x	x	x		x
Operating expenditures.....	x	x	x	x	x	x
Capital outlay.....	x	x	x	x	x	x
Payments to other governments, by purpose and type.	x	x	x	x	x	x
Employee benefits, by type.....	x	x	x	x	x	x
Indebtedness.....	x	x	x	x	x	x
Long-term debt, amount outstanding						
At beginning of fiscal year.....		x	x	x	x	x
At end of fiscal year.....		x	x	x	x	x
Short-term debt, amount outstanding						
At beginning of fiscal year.....		x	x	x	x	x
At end of fiscal year.....		x	x	x	x	x
Amounts of cash and investment assets at end of fiscal year, by type and manner held.....		x	x	x	x	x
Education						
Number of schools operated.....		x	x	x		x
Grade levels provided.....		x	x	x		x
Number of pupils enrolled.....		x	x	x		x
Number of in-district pupils for whom district provided out-of-district tuition or reimbursement...						² x
Size and function						
Size of district in square miles.....					x	x
Whether coterminous with other government areas (county, city, township).....					x	x
Whether system/district overlays city of 25,000+ population.....					x	x
Whether area in more than one county.....				x	x	x
Functions or services performed.....					x	
Property values						
Gross assessed valuations, including partially tax-exempt properties						
Locally assessed real property.....		x	x	⁴ x		
Locally assessed personal property.....		x	x	⁴ x		

Table 1. Data Items Collected and Tabulated by Area—Continued

(Data for the Federal Government were compiled from Federal records. In general, data for other government units or related organizations were gathered by means of data-collection forms completed for the areas covered by local officials or by Census Bureau representatives. Sales prices of real-property transfers were verified by contact with individual buyers or sellers. Items collected for screening or other purposes are excluded from this table; only those items tabulated for the 1972 Census of Governments are included)

Item	Governmental units or related organizations					
	Federal Government	States	Counties	Municipalities and townships	Special districts	School districts
Property values--Continued						
State assessed property.....		x	x	¹ s		
Tax-exempt valuations						
Locally assessed personal property.....		x	x	¹ x		
Locally assessed real property.....		x	x	¹ x		
Net assessed value, totals by use category (residential by single- or multifamily structure, vacant platted lots, commercial, industrial, other) ³		x	x	¹ s		
Assessment-sales price ratio of real property, by type of property ⁵		x s	x s	¹ s		

s - sample

¹"Small" governments only, i.e., those with less than \$5,000 in revenue and or \$200,000 indebtedness in 1967.

²Tabulated, but not published.

³For selected jurisdictions.

⁴Cities of 50,000 or more population only.

⁵Sales price verified by seller or buyer.

Phase I. Governmental Organization (December 1970-March 1973). The Census Bureau's directory of local governments, last published as part of the 1967 census, was updated by a mail survey in late 1971. Together with related research and survey operations, this listing supplies statistics on the numbers and characteristics of local governments by type, as well as a textual description of the various types of local governments legally authorized in each State and of the major types of governmental entities recognized as dependent agencies rather than separate governmental units. For the 1969 Census of Agriculture, the directory survey also collected data on local governments (counties, townships, and special districts) engaged in agricultural drainage activities and data on revenue, expenditure, debt, employment, and payrolls of "rural" townships in the Middle West States and of municipalities and special districts that reported less than \$5,000 revenue and less than \$200,000 debt in 1967. Collection of this information as part of the directory survey reduced by about 25,000 the number of inquiries mailed for subsequent census operations. These governments account for only a small portion of total governmental finances and employment.

(No information was developed on elective offices, reports on this subject are issued at 10-year intervals, the latest being in the censuses of 1957 and 1967.)

The procedures used to update the directory listing of local

governments were similar to those followed in prior censuses, i.e., the use of published and unpublished listings of school districts and special districts from other Federal agencies and from various State departments and offices. Information was obtained from the 1970 Census of Population and Housing to revise county, municipal, and township listings and to provide current population figures. There was a survey of county officials to verify the identity of special districts and to obtain the names of municipalities incorporated after the 1970 census.

Two preliminary reports were published in October 1972. Number 1—*Governmental Units in 1972* and Number 2—*Public School Systems in 1971-1972*

The final report, Volume I, *Governmental Organization*, was released in August 1973.

Phase II. Taxable Property Values (July 1970-May 1973). The second major phase of the 1972 Census of Governments dealt with valuations for general property taxation officially set as of 1971. Several sets of data were provided from this project, including statistics on assessed valuations, by State and county, and for major individual cities, and findings from a sample survey of real estate sales recorded during a 6-month period of 1971. Findings published from this sales survey included the following, for States, the number of measurable sales, assessed value, sales price, and

indicated assessment ratio; for the larger local assessing areas, sales ratio data based on measurable sales of single-family houses and other property classes where the sample is adequate; and for cities over 50,000 population, data on nominal and effective property tax rates.

The taxing of property is not the direct responsibility of the Federal Government, but the Census Bureau's compilations during the last 15 years have been the only ones available that display comparable national data on assessed valuations with emphasis on real property. (A number of States have conducted ratio studies; because of differences in scope, classification, and methodology, there is little comparability among these studies, but in recent years, some progress has been made in the direction of uniformity.)

Phase II provided a more extensive presentation than in 1967 of items included in the 1967 census, namely:

1. A census compilation, from State and local sources, of assessed values subject to local general property taxation for each county in the country, with amounts classified, wherever possible, according to State and local assessment and by real or personal property.
2. Derivations of assessed values based on sampling of parcel quantity and value totals, for real property in each State and for selected major local areas.
3. An assessed value-sales ratio study of ordinary real estate involved in measurable sales, based on a national sample reflecting stratification for particular primary assessing jurisdiction categories, with the following results:
 - a. Ratios of assessed values to sales price, for real property of each use class for each State, and for selected use classes for each county of 50,000 population or more and selected other local jurisdictions.
 - b. Dispersion coefficients for selected counties and other local jurisdictions, for each of three use classes wherever sales frequency made this possible.
4. Effective property tax rates for cities with a 1970 population of 50,000 or more, for all use classes where data were sufficient to make calculation possible.

The scope of the taxable property values phase was expanded in 1972 to make possible compilation and publication of assessed valuations, sales ratios, and effective property tax rates for cities of 50,000 population or more (as compared with 100,000 in 1967). Composite coefficients of dispersion also were calculated to reflect the relative impact of jurisdiction size.

Data for phase II were collected by a combination of mail canvass and field enumeration, supplemented in some cases by the transfer from assessing jurisdictions of punchcards or computer-generated data in the form of magnetic tape or printed sheets.

The final report, Volume 2, *Taxable Property Values*, was published in two parts, the first (covering values) being issued in April 1973 and the second (assessment-sales price ratios and tax rates) in October 1973.

Phase III. Governmental Employment (November 1970-January 1974). The third major phase of the census of governments dealt with public employment and payrolls as of October 1972. This survey covered all State agencies and all local governments in the Nation. The findings include numbers of employees and payroll amounts by function and by type of government and statistics on retirement coverage and certain other fringe benefits available to

public employees. Results were published nationally by States, counties, metropolitan areas, and individually for major units of government.

Phase III basically updated the reports on public employment published for the 1967 Census of Governments (Volume 3, Number 1, *Employment of Major Local Governments*, and Volume 3, Number 2, *Compendium of Public Employment*) as well as tables containing public employment and payroll data in Volume 5, *Local Government in Metropolitan Areas*. In addition to this basic updating and the minor modifications discussed below, tabulations were produced on the extent of public employee organization; government labor-management policies for dealing with employee organizations; the number of labor-management agreements made during the 12-month period ended October 15, 1972, and in force as of the ending date; and the number of work stoppages during the period by function, reason(s) for stoppage, and method(s) of resolution.

Changes in the basic public employment and payroll data collection and publication for the 1972 census from the 1967 census were the following:

1. Elimination of the collection and publication of data showing the distribution of full-time employees by annual pay ranges.
2. Increased tabulations of the average earnings of full-time employees in Volume 3, Numbers 1 and 2, as a substitute for the annual pay-range data being eliminated.
3. Elimination of the collection and publication of data on the distribution of full-time State employees by county area.
4. Combination of the State-administered employee retirement system and locally administered employee retirement system categories in the collection and publication of full-time employee retirement coverage for local government employees.

Publication texts were completely revised and sections were added to present definitions of selected terms used in each employment publication.

A new publication on organized public employees, government labor-management policies, labor-management agreements, and work stoppages contained a fairly extensive text, a section on the definition of terms, and the following tables:

1. Summary of State and local government labor relations policies, organized employees, and work stoppages.
2. State and local government labor relations policies, written agreements, and work stoppages by type of government and by States.
3. State and local government organized employees by selected functions, by type of government and by States.
4. State and local government work stoppages, by issue, method of resolution, and type of government, for States.
5. State and local government work stoppages, by issue and method of resolution, for selected functions by States.

The coverage in the employment phase of the 1972 census was essentially the same as in the previous census. It included (a) individual agencies of State governments, (b) State colleges and universities, (c) municipalities and townships, (d) special districts,

(e) school districts and dependent school systems, and (f) dependent agencies of local governments for which the parent government was unable to supply data.

Forms used in the collection of data for the employment phase of the census requested (1) basic employment and payroll data by function and by type of employee in the case of education systems and institutions, (2) a distribution of full-time employees by type(s) of provisions for retirement coverage, (3) the number of full-time employees having other insurance coverage (health, hospital and/or disability insurance, and life insurance) which were paid for in whole or in part by the employing government, and (4) the number of employees who belonged to an organization which had as its primary purpose the improvement of employment conditions among public employees, the type of policy followed by a government for dealing with employee organizations, the number of labor-management agreements in force as of October 15, 1972, and agreed to during the 12 months immediately preceding this date, and whether or not the government or agency experienced a work stoppage of 1 full day or one full working shift during the same 12-month period. Governments and agencies reporting a work stoppage received a followup form which requested the following data on individual work stoppages: (1) The function(s) in which the stoppage occurred or the type(s) of employees involved (schools and higher education institutions only), (2) the number of employees involved, (3) the number of days or full working shifts the stoppage lasted, (4) the cause(s) or reason(s) for the stoppage, and (5) the method(s) by which the stoppage was resolved.

Phase III was primarily a mail canvass operation. Certain data were compiled in the field by Bureau staff, however, to assure essentially complete coverage and also to secure acceptable data in the relatively small number of cases where data supplied by mail were unacceptable.

Volume 3, *Public Employment*, was published in the summer and fall of 1974 and the winter of 1974-75 and comprised three parts—No. 1, *Employment of Major Local Governments*, No. 2, *Compendium of Public Employment*; and No. 3, *Management-Labor Relations in State and Local Governments*.

Phase IV. Governmental Finances (November 1970-January 1974). The fourth major phase of the census of governments related to finances, i.e., taxes and other revenues, expenditures by function and by character, indebtedness and debt transactions, and holdings of cash and securities. Information was gathered on these subjects from all units of government covering fiscal years that ended between July 1, 1971, and June 30, 1972. Findings were published for the Nation by State, by county area, and by metropolitan area, and for all individual county governments, sizable municipalities, and other major individual units. As in the case of the other phases of the census, the many hundreds of pages of published data were supplemented by microfilmed tabulations and by detailed records in the form of computer tapes.

The census of governments also provides various topical studies or reports. Such publications from the 1972 census dealt with employee retirement systems of State and local governments, State payments to local governments, a bibliography of State publications on State and local government finances, a historical review of data on governmental finances and employment, and a graphic summary. The data also were used in a series of reports exhibiting selected data items for each State separately.

Collection of data for the 1972 census on governmental finances continued in some areas through the first half of 1973. Most local governments were covered by a mail canvass, with field followup as required. Summary financial data for numerous small governments,

however, were collected as part of phase I, thus reducing the collection workload for phase IV.

The publication program for phase IV consisted of the following reports (release dates are shown in parentheses):

Volume 4, *Government Finances*—No. 1, *Finances of School Districts* (May 1974); No. 2, *Finances of Special Districts* (May 1974); No. 3, *Finances of County Governments* (June 1974); No. 4, *Finances of Municipalities and Township Governments* (July 1974); and No. 5, *Compendium of Government Finances* (Nov. 1974).

Volume 5, *Local Government in Metropolitan Areas* (Feb. 1975).

Volume 6, *Topical Studies*—No. 1, *Employee Retirement Systems of State and Local Governments* (Jan. 1974); No. 2, *State Reports on State and Local Government Finances* (Aug. 1973); No. 3, *State Payments to Local Governments* (July 1974); No. 4, *Historical Statistics on Governmental Finances and Employment* (Dec. 1974); and No. 5, *Graphic Summary of the 1972 Census of Governments* (Jan. 1975).

Other publications. Two additional volumes were planned for the 1972 Census of Governments, based on data from those already collected and published. The two publications were:

Volume 7, *State Reports* Numbers 1 through 50, a separate report for each State, presenting selected data for government organization, finances, and employment. As part of a general reduction in expenditure within the Department of Commerce in 1974, publication of this volume was cancelled.

Volume 8, *Guide to 1972 Census of Governments*, a resumé of the data available in the census, displaying extracts of various table headings. This volume was new for the census.

The conduct of the four phases outlined above and the issuance of the resultant publications, are described in detail in succeeding chapters of this procedural history.

Recurrent Surveys

A second major aspect of the Census Bureau's governments programs consists of regular surveys which provide a basis for a number of published annual reports on governmental finances and employment and for three series of brief quarterly publications. The historical background of the survey program is outlined below, and the nature of the current program (which is not otherwise covered in this procedural history) is described in the following section.

HISTORICAL BACKGROUND

City finances. When the Census Bureau was established in 1902, it was given responsibility for the regular assembly of financial statistics of cities, a practice which had been instituted by the Department of Labor in 1899. City finance data have been published annually since then, except for the years 1914 and 1920. However, coverage has varied. Through 1931, reporting was for all cities having at least 30,000 inhabitants. From 1932 through 1941, the population minimum was increased to 100,000, but from 1942 through 1955, the population minimum was 25,000. Since 1956, nationwide aggregates have been published annually which comprise all municipalities, including sample-based estimates for the smaller units; however, the publication of figures for individual cities has continued to be limited—with a 25,000 minimum through 1959 and a 50,000 minimum in effect since 1960.

Before 1941, the annual published report, *Financial Statistics of Cities*, included amounts not only for city corporations but also

allocated amounts for overlying local governments (and a percentage of the financial statistics of the county government in the case of cities having more than 300,000 inhabitants). Since 1941, the published city data have dealt only with finances of the municipal corporations as such.

State finances. Annual reporting of State government finances began with the year 1915 and has continued regularly except for 1920, 1921 (partial data only), and 1933 to 1936 inclusive, when all such survey operations were dispensed with for budgetary reasons. (The traditional annual report, *Financial Statistics of States*, was also omitted for 1932, but State finance data for that year appeared in the report of the 1932 Census of Governments.)

Other annual series. A sample-based mail survey of county government finances was conducted for the years 1943 through 1946, providing nationwide estimates of revenue, expenditure and debt, limited State-by-State data, and figures by individual county for some selected major units.

A sample survey of governmental debt was conducted annually beginning with 1940, and a sample survey of local government revenue started with data for 1945. Estimated national totals by type of government were published from these surveys, which were replaced in 1952 by a broader undertaking concerned with expenditure and financial assets as well as with revenue and debt.

For the years prior to the 1957 Census of Governments, annual survey coverage for local governments was sufficient only to provide nationwide financial estimates. The results from 1952 on were issued in an annual report, *Summary of Governmental Finances in [year]*. Findings of the 1957 census helped to make possible efficient sampling to derive State-by-State data, for which estimates of key items have been published annually since 1958 in the report, *Governmental Finances in [year]*.

Another annual publication, which began with data for 1959, is entitled *Finances of Employee Retirement Systems of State and Local Governments in [year]*. This provides a separate and specialized presentation of figures which, in any event, are gathered regularly and included in the comprehensive reporting of government finances. The report gives national and State-by-State aggregates and figures for each retirement system having at least 500 members.

Employment statistics. Recurrent assembly and reporting of data on public employment and payrolls began in 1940, providing summary nationwide estimates by type of government for each of 4 months of the year (January, April, July, and October), and also occasional separate reports for various types of governments. Before 1946, coverage in the census survey was limited to "nonschool" employment; summary figures on educational employees and payrolls, estimated on an annual-average basis from data made available by the U.S. Office of Education, were used to supplement the survey-based data. Beginning in 1946, regular census survey coverage was broadened to include the education component.

State-by-State estimates by level of government were issued at least once a year since the early 1940's, but without functional detail except for a summary distinction between "school" and "nonschool" components. Budgetary limitations resulted in an interruption of the State-by-State series for the year 1951, but the quarterly nationwide estimates were maintained.

A major development which began in 1951 was the regular collection of separate payroll figures on full-time employees, which could be used to derive and report employment of State and local governments on a full-time equivalent basis. Another change was introduced in 1952, involving the subclassification of data by

function; this had previously been done for published figures on employment of State and municipal governments, but not for local governments as a whole. Beginning in 1953, these two reporting changes provided for the presentation of national, State-by-State, and functional data on the full-time equivalent number of employees of State and local governments for 1 month in each year since 1953. The reference month has been October except for 1957, when complete-coverage data were obtained through the 1957 Census of Governments for the month of April.

As mentioned above, Census Bureau reporting of public employment data originated in the early 1940's as a quarterly undertaking, by which summary nationwide estimates were developed for the first month of each quarter in the year. In the middle of 1951, this arrangement was modified so that each quarterly survey sought employee and payroll figures separately for each of the 3 months of the most recent quarter. The resulting month-by-month estimates were published in quarterly Census Bureau reports from April 1951 through January 1955. Since that time, responsibility for measuring intrayear changes in employment and payrolls of State and local governments has rested with the Bureau of Labor Statistics of the Department of Labor, recurrent Census Bureau reporting has involved only an annual sample survey which provides national and State-by-State data for the month of October, supplemented at 5-year intervals by the more extensive and detailed coverage of the census of governments.

Other quarterly surveys. State and local taxes have been measured on a current quarterly basis since 1962. Findings appear in a *Quarterly Summary of State and Local Tax Revenue*, which shows estimated national totals by type of tax and level of government, local property tax figures for each of the county areas having at least 250,000 inhabitants, and State-by-State figures for several major classes of State taxes. In 1965, the Bureau also began publication of *Construction Expenditure of State and Local Governments* and, in 1968, at the request of the Council of Economic Advisers, *Holdings of Selected Public Employee Retirement Systems*.

CURRENT PROGRAM

Annual Financial Statistics. A major part of the recurrent survey work deals with the finances of State and local governments covering, on a fiscal-year basis, indebtedness, debt transactions, and financial assets. Nearly all the State governments, like the Federal Government and most school districts, operate on a July-to-June fiscal year. Other local governments differ widely in fiscal-period timing, with many units operating on a calendar-year basis. Reports of the Census Bureau group data in terms of fiscal years that end at various dates from July through the following June. Annual survey coverage extends to a sample of more than 16,000 local governments, stratified by State, type of government, population, and magnitude of expenditure and debt.

Results of this work are issued in several reports dealing respectively with the finances of States, municipalities, all governments, and major metropolitan areas. *State Government Finances in [year]* supplies relatively detailed figures, nationally and for each of the 50 State governments, and is usually issued about 1 year after the predominant fiscal period covered. *State Tax Collections in [year]* is usually released in November. *City Government Finances in [year]* gives nationwide totals and data by size group, as well as comparative figures for each of the 406 cities of 50,000 inhabitants or more. It supplies additional detail for the 48 largest cities. These city data relate specifically to the municipal corporations as such and do not include amounts for the various

other types of overlying or underlying local governments that operate within urban areas. *Governmental Finances in [year]* gives nationwide amounts by type of government, including the Federal Government, and also State-by-State figures for State and local governments. *Local Government Finances in Selected Metropolitan Areas and Large Counties in [year]* supplies local government aggregates of key finances for each of the major areas covered. The report for 1971-72, for example, provided figures for 72 major SMSA's (standard metropolitan statistical areas), the 235 county areas within these SMSA's, and 61 other major county areas with populations of 200,000 or more. Also, figures were presented for selected individual governments within the 72 SMSA's, including the central county government, the central city government, and selected large school districts and special districts.

Governmental Employment. This major annual survey deals with public employment and payrolls, as of the month of October, for all State government agencies and for a sample consisting of approximately 16,000 local governments and public school systems. Figures are collected, by function, on numbers of full-time and part-time employees and on payrolls. The findings appear in three annual reports, usually issued about 5 months after the period covered. One report, *Public Employment in [year]*, provides data nationally and by State, with breakdowns of employment and payrolls by type of government and by function. *City Employment in [year]* supplies data for all municipalities, with individual presentations for each of approximately 400 cities having 50,000 or more inhabitants. Initiated in 1972, *Local Government Employment in Selected Metropolitan Areas and Large Counties: [year]*, presents data on employment and payrolls of local governments in 72 major SMSA's, their component county areas, and other county areas of 200,000 population or more not within the largest SMSA's.

Quarterly Financial Statistics. A *Quarterly Summary of State and Local Tax Revenue* provides estimated national totals by type of tax and level of government, figures for each State government for several leading types of State tax revenue, and figures on local collections of property taxes for selected major county areas. Another quarterly series, *Construction Expenditure of State and Local Governments*, provides nationwide estimates by level of government and by function. These reports are issued 2 to 3 months after the period covered and thus provide a far more timely measure of trends in tax revenue and construction expenditure than can be supplied by annual reports. The Bureau conducts a small-scale quarterly survey and publishes a report, *Holdings of Selected Public Employee Retirement Systems*, covering the investment holdings of 100 major systems. Data are shown for cash and deposits; Federal, State, and local government securities; corporate bonds and stocks; and other securities.

Special Surveys and Services

The Census Bureau occasionally prepares nonrecurrent topical reports in the area of governments. Recent publications have dealt with governmental fiscal years, property assessment ratio studies, estimates of State revenue and expenditures in 1972, and trends in assessed valuations and sales ratios.

The Bureau also conducts special surveys for other Federal agencies on a reimbursement basis. The most widely known is conducted for the Treasury Department for the general revenue sharing program. Data for the 1971-72 fiscal year, were collected for the most part, in the census of governments; however, since the survey forms were printed before enabling legislation was passed, it

was necessary to supplement the census for certain information. The survey of fiscal year 1970-71, which was the basis for initial distribution of allotments, collected data for 6,500 State and local governments covered in the regular annual survey of finances discussed above (with substantial supplementation) and a special survey of 32,000 counties, municipalities, and townships that were not on the annual sample. Similar procedures were used in gathering data for fiscal year 1972-73.

Several projects have been undertaken for the Law Enforcement Assistance Administration of the Department of Justice, including surveys on courts, jails, and other criminal justice agencies; surveys on victimization; and recurrent annual surveys on criminal justice expenditure and employment.

Examples of the topics of other such contractual surveys in recent years include research and development conducted or financed by State agencies and by local governments (for the National Science Foundation); urban land use and local government zoning and building regulations (undertaken for the National Commission on Urban Problems); school lunch program facilities and services and food consumption (for the Department of Agriculture); the finances and personnel of State and local civil defense programs; characteristics of State and local government employees; health manpower; facilities for nursing education; wages, hours, and selected benefits of nonsupervisory State and local employees; and bond sale anticipations and realizations.

From its inception the Bureau of the Census program on governments has involved continuing efforts to improve communication and cooperative statistical activities with State and local governments and data users. Bureau staff members have advised and participated actively in providing expanded technical services to local and State governments.

The Bureau has expanded its programs to provide guides to published and unpublished Federal and State sources of statistics. Recent publications of this nature include (a) *Directory of Federal Statistics for Local Areas* (published in 1966 and 1967 as expanded and updated versions of a similar directory published in 1962 by the Advisory Commission on Intergovernmental Relations), (b) the *Directory of Federal Statistics for States* published in 1967 as a companion volume to (a), (c) the *Directory of Non-Federal Statistics for States and Local Areas* (1970), and (d) guides to various recent censuses.

DATA CLASSIFICATION DEVELOPMENTS

Census statistics on governmental finances, as initially published, have been broadly comparable within, but not directly among, three periods: pre-1937, 1937 to 1950, and 1951 and subsequent years. Following are a few highlights on major classification differences among these several periods.

Pre-1937. From early in the 20th century up to 1937, the basic conceptual and classification framework for Bureau reporting on State and local government finances remained virtually unchanged, although there were differences in the scope and detail of the several censuses of "wealth, debt, and taxation" carried out during this interval. Throughout this period, a broad definition was applied to governmental debt (and, in fact, the concept then included non-interest-bearing warrants, which has not been the case since 1937). As now, an effort was made to deal comprehensively with all revenue (then termed "revenue receipts") and all expenditure (then termed "cost payments") of governments. Much of the functional classification pattern then in use resembled that which presently applies. However, there was typically much less func-

tional detail provided in the periodic censuses of that era than has been provided from the 1957 and subsequent censuses; on the other hand, the annual "financial statistics of cities" of that period gave considerably more detailed information on current expenditure for various functions and activities than is provided in the present annual series on city finances.

1937 to 1950. Beginning in 1937 and expanded in 1941, new emphasis was placed upon the separate identification of intergovernmental transactions and upon the separate and distinctive treatment of data for various major financial sectors, which were respectively designated "general government," "enterprises," and "trust and sinking funds." Although these designations resemble certain concepts which presently apply, they were not the same in nature and application.

During the period 1937 to 1950, the concept of "enterprises" was defined to include not only governmentally operated liquor stores and the four specific kinds of local government operations now reported as "local utilities" (water, electric, gas, and transit systems), but also various other "business-type" activities of local governments and of States, including, for example, toll highways, airports, and "commercial activities" of State universities. Furthermore, it was intended that financial data for "enterprises" be reported in terms of commercial accounting concepts, rather than on a basis consistent with other governmental revenue and expenditure amounts. The classification structure also contemplated a completely separate set of revenue and expenditure amounts for "trust and sinking funds." Reportable transactions of the "general government" sector, then, were defined to include "net contributions" to and from the activities and funds making up the other sectors. Most of the State-local finance data published from 1937 to 1950 were for "general government" finances—including relations of this sector with the other two major sectors, without corresponding detail on their operations as such.

There were two aspects of the 1941-1950 classification pattern which had so much effect upon "general government" amounts that they deserve special mention, for ready contrast with the more recent reporting structure. First, the Census Bureau concept of "taxes" then was extended to collections of State unemployment compensation "taxes." Such collections were thus counted as general revenue, with a corresponding amount being recorded as "general expenditure for contributions to trust funds." Second, the term "general expenditure" was defined to include provision for retirement of general debt (i.e., nonenterprise debt), which, in turn, consisted of the sum of any direct redemption of such debt plus payments into sinking funds for this purpose. In the reporting structure which has applied since 1951, the concept of "expenditure" does not include any amounts paid or set aside for debt retirement.

1951 and later years. While the present classification system is structured to provide distinctive amounts of revenue and expenditure for several major sectors and to subclassify debt between "general" and "local utility" components, these categories are so defined as to omit intragovernmental transactions and thus to permit the direct summation of aggregates for each government as a whole. The present concepts of intergovernmental revenue and intergovernmental expenditure are also somewhat broader than those applied during the 1940's in that they include payments for contractual services and thus are not limited to "fiscal aid" provided in the form of grants or shared taxes.

Another change initiated in 1951 is one of emphasis and form of presentation rather than of basic concept. This involves dealing primarily with functions rather than with character categories in

reporting general expenditure data. In publications of earlier periods, although functional detail generally was provided for current expenditure amounts (i.e., for "operation and maintenance" up to 1937 and thereafter for "operation"), capital outlay amounts often were reported without such a breakdown or in far less detail. In contrast, most Census Bureau publications of the past two decades have reported comprehensive figures on expenditure for various functions, including both current and capital outlay amounts.

DATA COLLECTION AND PRESENTATION

The periodic census of governments and the recurrent and special surveys on governmental finances and employment have basically similar data-collection methods. For the States and a few of the largest and most complex governments, most of the financial data are compiled in relatively extensive detail from official reports and records. Much of this work is done at Bureau headquarters, using published reports, processed statements, machine tabulations, and similar documents supplied by various States and major local governments. In many cases, extensive field enumeration is necessary. There is relatively limited need for compilation of employment data.

Generally, however, in collecting basic data on local governments, and for certain surveys on State government data, the Bureau relies on mail canvass methods. These mail surveys consistently have obtained a high rate of return of good quality.

To minimize respondent burden and to strengthen the quality of reporting, a variety of forms were tailored to the various types and sizes of governments concerned. For example, several different forms were used to collect both employment and finance data from certain units having very limited functions. In addition, the annual sample survey of employment involved five distinctive questionnaires, and 11 different questionnaires were used to gather annual local finance statistics. For certain respondents, especially the counties and municipalities canvassed for fiscal-year financial data, there are often special supplementary instructions which indicate how unusual kinds of transactions in their particular States are to be fitted into the basic census forms.

The survey returns normally require extensive examination, review, and supplementation. For the relatively complex annual finance forms, this results in a considerable volume of followup communication, by phone or letter, to obtain a verification or adjustment of amounts initially reported.

These data-collection activities are also supplemented to an important degree by central research efforts. For example, most of the periodic census of governments reporting on governmental structure is based upon analysis by Bureau staff of the States' constitutional and statutory provisions. Tentative findings from such analyses are often shared with interested individuals in the various States for review and comment in advance of publication. Similar procedures are followed in preparing, as background for their survey coverage and classification, bibliographic studies and lists of various types of institutions and agencies of the States and major local governments.

There are at least two major respects in which the government statistics program differs considerably from certain other fields of Census Bureau work.

First, since States are sovereign governments, and local governments are their subdivisions and not directly responsible to the Federal Government, there is no provision for mandatory reporting under this statistical program, either for current statistics or for the periodic census of governments. All collection of data is on a

voluntary and cooperative basis. However, regulations issued in 1972 by the Secretary of the Treasury in connection with the general revenue sharing program gave added impetus to the Bureau's data-collection efforts. These regulations required each recipient government to comply promptly to requests by the Bureau for information relevant to the determination of entitlement allocations.

Second, the government statistics program does not involve nondisclosure of information for the establishments (i.e., governments) involved; rather, statistics for individual governments comprise an important product. As a result, relatively high standards must apply for the handling of data and intensive reviewing of comparative statistics to be published. Most major governments also publish some information regarding their own finances, but often on a basis that may differ in various ways from the standard census pattern. Moreover, the subject field involves topics which are sometimes subject to political and economic controversy. As compared with data in certain other fields, therefore, census governmental statistics are usually subject to possible misuse or to sincere questioning of their accuracy. This calls for particularly careful and detailed descriptions of reporting categories and for the noting of limitations on the direct comparability of certain data for individual governments.

The need to develop aggregative statistics and comparative individual-government figures causes difficult problems of data presentation. This is most clearly reflected in reporting revenue and expenditure amounts. For any particular unit, any such data need to include intergovernmental transactions, but when figures are being summarized for groups of governments, it is essential that such duplicative sums be netted out. The Bureau's classification structure, therefore, must provide for these differing kinds of presentation.

RELATIONS WITH STATE AND LOCAL GOVERNMENTS

The success of the government statistics program, which relies on the voluntary cooperation of its respondents, is attributable to the general recognition by public officials that the kinds of information being assembled are important and that the official records and accounts being used are subjected to careful handling. For many years, Census Bureau work has also been aided by close working relations with various governmental associations. The Municipal Finance Officers Association of the United States and Canada was organized in 1906 after meetings convened by the Census Bureau to encourage better and more uniform financial records at the local government level.

The Bureau continues to have a strong interest in efforts to develop standard concepts and categories for financial accounting and reporting. It has published and made available, upon request, copies of its own detailed financial classification manual to State and local officials. Brief documents, such as "The Relation of Census Statistics on Governmental Finances to Original Sources" and "Classification of Local Government Finances Data for Census Bureau Reports," have been prepared and distributed. From time to time, the Bureau also has provided some advice or materials to State agencies engaged in the development or revision of systems for the assembly of local finance data.

The Census Advisory Committee on State and Local Government Statistics was established in October 1948. (See appendix E for names of members.) Meeting at regular intervals to consider and comment on developments in this subject area, it includes representatives of major associations such as the Council of State Governments, the National Association of Counties, the National

League of Cities, the U.S. Conference of Mayors, and the International City Management Association. Other groups such as the Advisory Commission on Intergovernmental Relations, the National Association of State Budget Officers, the National Association of Tax Administrators, the National Education Association, and the International Association of Assessing Officers have also advised and worked closely with the Bureau for many years.

THE CENSUS ORGANIZATION

The census of governments is only one of the major responsibilities of the Bureau of the Census; it also conducts other periodic censuses (population and housing, transportation, business, mineral industries, manufactures, and agriculture) and current statistical surveys. It computes statistics on foreign trade, and performs a variety of special assignments such as compiling data for the Federal revenue-sharing program and conducting surveys on a contractual basis for other Federal agencies.

The 1972 Census of Governments program was conducted at the Bureau's headquarters in Suitland, Md., just outside Washington, D.C., at its processing center in Jeffersonville, Ind., and at 12 regional offices (formerly called data-collection centers) in Atlanta, Ga., Boston, Mass., Charlotte, N.C., Chicago, Ill., Dallas, Tex., Denver, Colo., Detroit, Mich., Los Angeles, Calif., New York, N.Y., Philadelphia, Pa., St. Paul, Minn. (later moved to Kansas City, Mo.), and Seattle, Wash.

Under the terms of title 13 of the *U.S. Code* (the basic census law), the Secretary of Commerce is responsible for all phases of the governments census. This responsibility is delegated to the Director of the Bureau of the Census (through the Administrator of the Social and Economic Statistics Administration, of which the Bureau is a part), who is in turn assisted and advised by an Executive Staff. Subject to review by the Secretary and other parts of the Executive Branch of the Government (such as the Office of Management and Budget) and by Congress (through the congressional committees on the Post Office and Civil Service), the Director, in consultation with his staff, makes whatever decisions are necessary for the conduct of the census within the budgets and guidelines provided. Below the Executive Staff level, the responsibilities for hiring, supervising, preparing specifications, and providing technical oversight frequently overlap the various divisions of the Bureau (although, in the case of this census, these fell primarily within the Governments Division). Within the Executive Staff, overall direction of the 1972 census centered on the Associate Director for Economic Fields. The functions of the Executive Staff and the divisions involved in the census are described, the names of the key personnel are listed, and an organization chart is provided in appendix E.

Buildup of personnel for the 1972 Census of Governments began in mid-1971. A constant level of approximately 175 full-time and 25 part-time employees, virtually all of whom were involved directly in the census, was maintained in the Governments Division. The total number of Bureau employees ranged from nearly 6,500 in early 1972 to over 9,000 in early 1974; many of these (other than the ones in the Governments Division) were engaged in various phases of the 1972 census (planning, programming, computer processing, administration, data collection, etc.). The Social and Economic Statistics Administration (SESA) provided personnel, budget and finance, management information, procurement, and certain publication services. (See app. E.) Every SESA employee, whether a member of the permanent staff or hired temporarily, was sworn to uphold the confidentiality of any nonpublic information collected in the census, as required by law.

Chapter 2

GOVERNMENTAL ORGANIZATION SURVEY

INTRODUCTION

The governmental organization survey was the first of four phases of the 1972 Census of Governments. The survey was conducted by mail and provided the following:

1. A comprehensive, updated mailing list of approximately 78,000 local governments including special districts and school systems that would be used in the subsequent phases of the census.
2. Public employment and finance data for small municipalities, special districts, and rural townships in the Midwestern States (those with 1972 revenues of no more than \$10,000, expenditures not exceeding \$10,000, indebtedness not over \$200,000, and no more than six full-time employees) so that these units would not have to be canvassed again during later census phases.
3. Detailed unpublished listings and machine-recorded data for Census Bureau reference and research (and for other Federal agencies on a cost-of-reproduction basis).
4. A basis for published statistics on the numbers and characteristics of local governments and public school systems.

A similar survey was conducted as part of the 1967 Census of Governments, and the forms and methods for 1972 were substantially the same.

Preparations

For about a year, beginning in July 1970, Bureau staff members reviewed the 1967 census name and address file. This was done by first sending a set of labels for approximately 82,000 units to the Jeffersonville processing center, where the labels were attached to surplus punchcards and filed by type of government (county, city, township, special district, or school district) in identification code order. The cards were returned to Suitland for subsequent review and adjustment.

For special districts, available Federal and State documents were used to update the 1967 listings; and in November and December 1970, as part of the review process, approximately 100 selected agencies in various States were sent letters requesting recent lists of special districts or information on newly established districts of particular types (e.g., drainage, fire protection, hospital, etc.). Responses were included on the master list.

The 1967 census list of public school systems was revised by using listings obtained from the U.S. Office of Education (OED) in April 1971. During the revision process (completed in mid-September) the 1967 list, which contained approximately 23,390 listings, was reduced to about 18,000, reflecting a significant decrease in the number of school districts during the 5 years.

The addresses for approximately 4,000 schools and 4,000 special districts required addition of ZIP codes.

Municipal and township listings were updated during the spring and summer of 1971 and population figures from advance reports of the 1970 population census were posted to the cards for about

38,000 county, municipal, and township governments. Populations were later adjusted, if necessary, to reflect final population figures.

An updated list of about 80,000 names and addresses was thus produced, its contents were verified, and it was held for the ensuing mailout operations.

During the summer and fall of 1970, the proposed 1972 public-use forms were reviewed and modified. Clearance for their use was obtained from the Office of Management and Budget in November 1970, and the forms were received from the printer between the end of January and September 1971. (For quantities, see app. F.) Deliveries were timed to coincide with the various mailout stages.

A summary text was written for each State (published in Volume 1, *Governmental Organization*), updating the text used in the 1967 census report on the basis of subsequent State legislation, describing briefly the legal provisions for the various classes of local governments in that State. Between July 1971 and April 1972, approximately 70 authorities (primarily governmental research bureaus of State universities but also legislative reference agencies and public officials) in the various States were asked to review these texts.

Governments Other Than Schools

County verification survey. In July 1971, clerks at Suitland typed approximately 3,000 sets of address labels, one for each county in the United States. These were attached to mailing packages, each of which contained a cover letter to county officials (form G-23-1); supplies of form G-23, Survey of Incorporated Places; form G-24, Survey of Special Districts; a special instruction sheet for the appropriate State; and an official no-postage-required return mailing label. (See app. F for facsimiles of the report forms.)

An appropriate official in each county was asked to list on the form G-23 any municipalities (cities, incorporated towns, villages, or boroughs) in his county that had been incorporated since January 1, 1970, giving in each case the title of the municipal official to be contacted, the name of the post office, the population of the place, and the date of its incorporation.

For most counties, a processed list of special districts was attached to the form G-24. If so, the official was asked to review it, correcting name and address information and crossing out the names of any special districts no longer in existence. After reviewing the list, he was asked to enter on the form G-24 information concerning any special districts not included on the processed list but in existence at the time. He was asked to refer to the special instructions for his State, which listed the classes of authorized entities in that State to be included as special district governments for census purposes, as well as those classes not to be included. The information requested was (1) the full official name of the district, (2) the exact title of the district officer to whom business correspondence would be addressed, (3) the district's mailing address, and (4) the date of organization. If a district was located in more than one county, the official was asked to enter the names of all counties involved and indicate the name of the county in which the district's headquarters were located.

A 50-percent response was received from the original mailing in July; a followup mailing was sent out in August, and a cumulative

response of 71 percent (2,170 counties) resulted. A second followup mailing was sent to a selected group of 270 nonrespondent counties in September 1971; the total response to the survey was 2,250 counties (75 percent).

Between mid-August and early November, the listings of municipalities and special districts were adjusted on the basis of information received in this survey to arrive at the basic list to be used for these governments in the subsequent government directory survey (see below).

ENUMERATION

The mail enumeration for the governmental organization survey was handled in two stages, the first dealing with school systems and the second with nonschool governments. These stages are described below.

School Systems

During September 1971, approximately 18,000 continuous pin-fed sets of form G-25, Local Directory Card (see app. F for facsimile), were addressed at Bureau headquarters. Clerks removed and separated the first set of cards and assembled mailing packages. Each package consisted of a right-hand window mailout envelope, a form G-25-1 cover letter, one addressed G-25 card, and a return envelope addressed to Bureau headquarters. These were mailed out to all school systems on October 28, 1971.

The following information was requested: Whether any tuition or reimbursement was provided for indistrict pupils attending other schools and, if so, the number of such pupils; the number of school plants operated; the grade levels provided; the number of pupils enrolled as of October 31, 1971 (or the nearest reportable date), in elementary, secondary, and college grades; the size of the district in square miles (to the nearest tenth); whether boundaries had changed since October 1966; and whether the district included territory in more than one county and, if so, the number or percent of pupils in each county. Several questions were asked to identify the area covered by the district, e.g., whether it included or excluded certain cities or other incorporated places. The responding official was asked to indicate the date on which the district's fiscal year ended.

As each completed card was received from a respondent, it was scanned for acceptability and a punched check-in card was prepared for it. The check-in cards were transferred to computer tape and the tape was matched periodically against the master file of names and addresses. The card copies remaining in the addressed batches kept for followup were lined through so they would be destroyed when the next card sets were separated.

The remaining card sets, together with an appropriate supply of envelopes and cover letters, were sent to Jeffersonville as needed to assemble and mail the followup copies. Approximately 12,000 forms were mailed in the first followup on November 19, and about 6,000 more on December 8. Any completed cards received between the time materials were sent to Jeffersonville and the mailout date were held and compared with the mailout so that outgoing mail for units for which responses had been received could be destroyed. The late arrivals then were checked in.

Response was approximately 75 percent by the end of November and 95 percent by the end of December. By that time, half of the receipts had been examined as well.

The completed G-25 cards were examined, coded, and reviewed in Suitland and sent in batches to Jeffersonville for punching. (Relevant information concerning 4,300 intercounty school dis-

tricts was also entered on supplementary worksheets at this time for later coding, punching, and taping to provide cross-reference information on secondary counties.) The punching was subjected to verification as necessary, and the resultant data were converted to minireels of magnetic tape.

Drawing on available State Department of Education reports for school districts and other published reports in the census library, technical staff at Bureau headquarters filled in as much data as possible on report forms for nonresponse cases including nonschool governments, estimating where necessary to provide a complete data file. Punching and taping of the workload (about 17,200 records) were completed on July 29, 1972, 3 months behind the date originally scheduled. The tape reels were sent in batches by air to Suitland, where the data were "pooled" onto standard reels for use on the computer, and were processed along with the data from the second stage of the survey (nonschool directory survey).

Nonschool Directory Survey

This portion of the governmental organization survey involved five special-purpose report forms, all of which were printed as separate sets of continuous pin-fed cards that were mechanically addressed from the Bureau's master file of nonschool governmental units. (See app. F for facsimiles of the forms.) A single cover letter, form G-29-1, was used to accompany two of the report forms.

The form G-26, Local Government Directory Card (Counties), was sent to all counties in the United States (3,043). The appropriate official was asked whether the county was responsible for any agricultural drainage activities (to identify it for the census for drainage), whether it operated a hospital, was a member of a regional planning commission or a council of governments, and whether a county-administered retirement system had been established since July 1966. The titles of officials responsible for financial, employment, and payroll data were asked, together with the date on which the county's fiscal year ended.

Form G-27, Local Government Directory Card (Municipalities and Townships), was sent to approximately 16,300 municipalities and to about 6,600 townships in the New England States, Michigan, New Jersey, New York, Pennsylvania, and Wisconsin. The appropriate official was asked whether the government included territory in more than one county; whether it provided sewer, water, electric, gas, public transportation, and/or hospital services; and whether it belonged to a regional planning commission or council of governments. The titles of officials responsible for financial and employment data were asked, together with the date on which the governmental unit's fiscal year ended.

Form G-28, Local Government Directory Card (Municipalities and Townships), was sent to approximately 2,200 municipalities with less than \$5,000 revenue and/or \$200,000 indebtedness in 1967 and to about 10,200 townships in 10 States (Illinois, Indiana, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Washington). The appropriate official was asked to provide data on annual finances for the latest fiscal year (to be identified), specifically (1) revenue from property taxes, charges, State government grants and aids, and all other sources (excluding borrowing); (2) operating expenditures for streets and highways, public welfare, and all other operating purposes; (3) expenditures for construction and improvements; and (4) the amount of long-term debt outstanding at the end of the fiscal year. The numbers of full-time and part-time employees, the amount of the October 1971 payroll for each category, and also whether the unit included territory in more than one county were asked.

Form G-29, Local Government Directory Card (Special Districts) was sent to approximately 5,000 "large" special districts—those with 1967 revenue of \$5,000 or more and/or debts of \$200,000 or more. The following information was requested:

- Functions performed, ranked by size if two or more were involved. The categories named were—

Soil conservation	Hospital
Drainage of agricultural lands	Housing
Irrigation, water conservation	Library
Flood control	Parks, recreation
Domestic water supply	Roads, bridges
Sewers	School buildings
Cemetery	Other (to be specified)
Fire protection	

- Amount of outstanding bonds and notes owned
- Number of full-time employees
- Revenue powers legally available
- Date on which the unit's fiscal year ended
- Description of territory covered

Form G-30, Local Government Directory Card (Special Districts), was sent to approximately 20,000 "small" special districts—those with 1967 revenues of less than \$5,000 and/or debt of less than \$200,000. The content was similar to that of the form G-29 above, except that the numbers of full-time and part-time employees and the October payrolls for each category were asked, together with financial data on revenues, expenditures, and long-term debt (as on form G-28 for the small municipalities and townships, above).

The G-26 through G-30 mailing packages—each consisting of an appropriate report form (with a form G-29-1 cover letter for report forms G-29 and G-30), and a return envelope addressed to Bureau headquarters inside a right-hand window mailing envelope—were assembled in Jeffersonville beginning in late November 1971, and approximately 63,500 packages were mailed out on December 8.

About 19,000 responses were received within 2 weeks of the initial mailout, and response reached 28,000 by the time of the first followup mailing, which was sent to the remaining non-respondents on January 21, 1972. By the time of the second followup mailing on February 4, over 46,000 returns had been received. A third followup mailing, this time from Suitland, took place on February 25; this was done for selected places in conjunction with the County Subordinate Taxing Area Survey (see below). The total response reached 52,575 reports by the end of March 1972.

Approximately 15 percent of the "small" municipalities, townships, and special districts receiving G-28 and G-30 forms reported revenue or expenditure aggregates in excess of specifications; these units were coded for subsequent canvass with forms F-50 (municipalities and townships) or F-32 (special agencies) for more detailed reporting in the public employment and governmental finances phases of the census. (See chs. 4 and 5.)

Survey of Intercounty Units

A supplementary inquiry, using form G-31, Geographic Distribution of Selected Items (see app. F), was sent to all special districts reporting inclusion of some territory in more than a single county and/or coverage of all or part of a city with 25,000 or more inhabitants. The form G-31 called for distributions by county and/or city of district territory, and of district revenue from (a) charges, sale of services, and special assessments, and (b) district

property tax levies. These forms, together with return envelopes, were mailed on a flow basis from Suitland between March 20 and August 15, 1972, to about 2,500 special districts.

County Subordinate Taxing Area Survey

Form G-21, Survey of County Agencies and Areas (see app. F), was used to obtain from county officials a listing of official agencies and areas of the county government (as distinguished from special districts) which individually served a portion, rather than all, of the county area, and for which there was legal authorization for the levying of a tax (either for operation or debt service) against the assessed value of the property within the area served. Bureau clerks entered, on each form for the county in question, a preliminary list of such entities (where available) and appended a sheet of special instructions indicating the types of county agencies or areas authorized to exist in the State in which that county was located. This form, with a Suitland-addressed return envelope, was mailed to each of approximately 1,200 counties in 22 States between May 1 and August 11, 1972. If, at the time of the G-21 mailout, any nonschool directory cards had not been received from units located in that county, these were included as well. The G-21 form was prepared in triplicate, and the second and third copies were used for followup as needed. Returns were reviewed by the technical staff and hand-tabulated for inclusion in the final publication.

PROCESSING

Check-In

A computerized check-in system in Jeffersonville was used to control the governmental organization survey returns involving forms G-25 through G-30. (Bureau headquarters personnel controlled the county verification and county subordinate area surveys.) A card was punched for each report form received, and subsequent conversion to magnetic tape allowed periodic matching of receipts to the master list of names and addresses.

Review and Technical Followup

Examination, editing, and technical followup of the various survey forms, either by telephone, correspondence, or referral to a Bureau field agent, took place on the following schedule:

Form and operation	Workload (units)	Began	Ended
G-23 and G-24 (County Verification Survey), examination and preparation of new unit cards	2,700 counties (2,500 new units)	Aug. 11, 1971	Nov. 5, 1971
G-25 (school systems), examination and technical followup . .	18,000	Nov. 15, 1971	June 30, 1972
G-26 through G-30 (nonschool govern- ments), examination and technical followup	62,000	Jan. 18, 1972	Aug. 1, 1972

Form and operation	Workload (units)	Began	Ended
G-31 (Survey of Inter-county Units), examination and technical followup . .	2,500	Apr. 1, 1972	Sept. 30, 1972
G-21 (County Subordinate Taxing Area Survey), examination	1,500 counties (6,300 areas)	May 8, 1972	Aug. 11, 1972

In general, examiners inspected all forms for completeness. Certain entries were coded in red pencil for keypunching: Fiscal year endings were entered as four-digit numbers showing month and day only (e.g., January 5 as "0105") or coded "0100" to indicate that no date had been reported. For some States, the fiscal year ending was uniform for all local governmental units; each examiner had a list of these against which reported dates could be checked or blank entries could be completed. "Yes," "No," and blank answers were coded, respectively: "1," "2," and "3." Cents were deleted.

Certain forms required special attention, such as the following:

G-28 (Small municipalities and townships). These reports were checked to make certain the respondents qualified as "small" in that the reported revenue, expenditure, debt, and employment figures did not exceed certain limits. Otherwise, the reports were referred for technical review, which included coding for followup for more detailed information on these subjects in subsequent census surveys. Item 2A (revenue) was not totalled on the form, but the examiner was instructed to mentally add the four amounts given (an entry for at least one revenue item was required) and to accept the report if the total was \$15,000 or less. The same specifications were used in examining items 2B (operating expenditures) and 2C (construction expenditures). For item 2D (debt), any amount up to and including \$200,000 was accepted; amounts in excess of these figures were referred. A further check was made of the relationship between revenue and expenditure. The total revenue amount was to be at least one-third but no more than three times the amount for total expenditures. Reports not within this range were to be referred for technical staff review.

Item 4 (employment) was subjected to the following specifications: A number of full-time employees in excess of five was unacceptable. The payroll amount multiplied by 12 could not exceed the total for operating expenditures. The number of full-time employees was divided into the full-time payroll to determine the average monthly pay per employee. The acceptable range for this item was \$200-\$1,000 per employee. Similarly, the number of part-time employees was divided into the part-time payroll; an average pay per employee of less than \$200 was acceptable. If full-time employees were reported with no corresponding payroll, the examiner was instructed to multiply the number of full-time employees by \$400 to arrive at the payroll. Conversely, if the full-time payroll was reported, but not the number of employees, the payroll total was divided by \$400, and the result (rounded to a whole number) was entered as the number of full-time employees. If part-time employees were reported with no corresponding payroll, however, the number of such employees was deleted, and a zero was entered in both the employee and payroll columns.

G-29 (Special districts). Items 3A (debt), 3B (employees), and 4 (revenue powers) were assigned numerical codes based on the boxes or combination of boxes that the respondent had checked. Item 6 (district area) was edited as follows: The square miles had

to be reported in tenths of miles; any other measurements were converted. If 6B1 (area with same boundaries) was checked, the name of another local government had to appear in the space provided. Examination of this name then determined the code to be entered, viz: Coextensive with a county (countywide), coded as 100; coextensive with a municipality (citywide), coded as 300, except that if 6B3 (territory in two or more counties) was checked, the final digit reflected the number of counties (e.g., if three counties, the code would be 303); coextensive with a township (including towns in the New England States, New York, and Wisconsin), coded as 400. Item 6B2 (entire counties), when checked, had to include the names of two or more counties, and was coded 500 plus the number of counties (e.g., if 10 counties, 510); item 6B3 (partial counties) was similarly coded, using a 600-series code; and 6B4 (preceding descriptions inapplicable), when checked, was coded 800. If the response for 6C indicated that the district covered all or part of any city or cities with 25,000 or more inhabitants, the case was referred, as were all districts located in two or more counties, for preparation of G-31 forms (see p. . above).

G-30 (Small special districts). This form was edited in the same manner as the G-28 and G-29 reports.

City-county consolidations. Certain problems arose as to proper population figures to be associated with consolidated governments, because some municipal incorporations elected to retain municipal status. For such consolidations, two sets of population figures had to be used—one for presenting county-area statistics and the other set when the consolidated government was presented as a municipal government. The areas affected were: Jacksonville-Duval County, Fla., Indianapolis-Marion County, Ind., Baton Rouge-East Baton Rouge Parish, La., Boston-Suffolk County, Mass., and Nashville-Davidson County, Tenn.

The Bureau headquarters staff, concerned with examination and review of the returns and with preparation of the tables to be published, consisted of four professional staff members, two technicians, and two secretary-typists. Other typing or clerical personnel were added when needed for short periods.

Keypunching

At specified intervals, the edited report forms were sent to Jeffersonville where operators transferred the codes and data to punchcards and from the punchcards to computer tape. Verification procedures were applied to ensure acceptable quality. This phase of the work was accomplished on the following schedule:

Form	Number of records	Began	Completed
G-25	17,238	Dec. 28, 1971	July 29, 1972
G-26 through G-30. . .	62,437	Mar. 8, 1972	Sept. 30, 1972
Supplemental records for multicity and multi- county units.	7,300	Sept. 1, 1972	Sept. 30, 1972

Clerical work at Jeffersonville, from assembly through keypunching required approximately 500 man-days.

Computer Processing

During the winter and spring of 1971-72, 19 computer programs were written and tested for the governmental organization survey. They were used in machine editing and tabulating by means of a

series of computer runs between March and October 1972 in which the following operations were accomplished:

1. An SMSA (standard metropolitan statistical area) code file was developed, carrying State and county area code numbers for all county areas within SMSA's, and 6-digit SMSA codes were attached to all records falling within SMSA's.
2. Duplications detected in the basic data records, i.e., those with identical identification codes, were eliminated from the file and were also listed on a printout.
3. Impossible codes were identified for clerical review.
4. Each record was checked for internal consistency; e.g., elementary schools could not have college enrollment.
5. Each record was checked for inconsistency in classification; e.g., units classified as "small" municipalities or townships could not have more than \$6,000 in revenue or \$10,000 in expenditures, or other entries exceeding the tolerances set for clerical editing (see p. 5).
6. For special districts, each activity was checked against the functions permitted for them in the States where they were located.
7. Financial data were imputed where necessary for governmental units, other than special districts, using data already recorded for units with similar characteristics.

Records which failed any of the edit checks were rejected, and staff members prepared corrected forms for them. The data on the corrected forms were punched and recycled through the computer until the file was complete.

Between mid-May and early October 1972, the data and address file was completed, the data were tabulated (using specifications prepared in January 1971), and table displays were developed for review. Review and recycling of the organizational data began in mid-June and was finished in the latter part of October.

Report Preparation

The table displays were subjected to intensive professional review. The final copy of the accompanying text was prepared in November 1972. Preliminary reports—one entitled *Governmental Units in 1972* and the other, *Public School Systems in 1971-72*—were prepared between August 15 and December 1, 1972, and were published in late December 1972 and January 1973, respectively. These reports originally had been scheduled for issue in mid-September 1972, but the process was delayed because staff members had to be diverted to work on reports needed for the U.S. General Revenue Sharing Program. Preparation and review of the 284 pages of tabular material for the final report were similarly delayed, but began in December 1972 and were completed, together with the local-structure texts and appendixes, in April 1973. The final copy was sent for printing in May. (For details on copy preparation and publication, see app. A.)

Chapter 3

TAXABLE PROPERTY VALUES SURVEY

INTRODUCTION

Planning

Shortly after publication of the 1967 Census of Governments reports, the Bureau began planning the 1972 taxable property values (TPV) survey. Suggestions were solicited and received from the Census Advisory Committee on State and Local Government Statistics and from such groups as the Federation of Tax Administrators and the National Tax Association. In the spring of 1970, informal meetings were held with consultants inside and outside the Federal Government, and there were contacts with local officials through the International City Management Association and the International Association of Assessing Officers. Bureau representatives participated in conferences of the latter organization in October 1970. These contacts provided information on constitutional and statutory changes and changes in assessment calendars and procedures since 1966, as well as suggestions on possible content for the 1972 TPV survey.

Among the suggestions considered were to—

1. Calculate the effective and nominal tax rates for (a) each city with a 1970 population of 50,000 or more and for each surrounding county and balance of county, and (b) within the 10 most populous SMSA's, for each municipal area with a 1970 population of 25,000 or more (or possibly 10,000 or more).
2. Extend the survey to counties of 10,000 or more inhabitants, possibly limiting the scope to a summary of assessment-sales ratios based on value-size classifications.
3. Relate the survey data to the 1970 Census of Population and Housing statistics, at the block face level, through the use of address-matching techniques on the computer.

All of the above suggestions, of course, involved costs over and above the basic budget for the TPV survey. Final plans called for a survey along the lines described below.

Scope

The TPV survey for the 1972 Census of Governments consisted of the following activity elements:

1. A mail canvass of officials of the 50 States and the District of Columbia to elicit values officially set or assessed in 1971 on property subject to local general property taxation for each State, for individual counties, and for each city having a 1970 population of 50,000 or more.
2. Estimation of the amounts of assessed value and numbers of parcels for 28 selected local jurisdictions—

Alameda County, Calif.
Contra Costa County, Calif.
Los Angeles County, Calif.
Riverside County, Calif.

Sacramento County, Calif.
San Bernardino County, Calif.
San Diego County, Calif.
San Francisco (city), Calif.

San Mateo County, Calif.
Santa Clara County, Calif.
Washington, D.C.
Honolulu, Hawaii
Cook County, Ill.
Baltimore (city), Md.
Baltimore County, Md.
Detroit, Mich.
Hennepin County, Minn.
Ramsey County, Minn.

St. Louis County, Mo.
New York, N.Y.
Cuyahoga County, Ohio
Franklin County, Ohio
Oklahoma County, Okla.
Allegheny County, Pa.
Philadelphia, Pa.
Shelby County, Tenn.
Harris County, Tex.

That portion of Milwaukee city, Wis., located in Milwaukee County

for each of seven use categories of real property—residential (nonfarm) single-family, residential (nonfarm) multifamily, acreage, vacant platted lots, commercial property, industrial property, and other and unallocable property—the estimates to be based on enumeration of local assessment records. (For definitions of use categories, see p. 18.) Budget constraints generally limited sampling to those large jurisdictions for which data—usually on computer tape—were available in a compatible format.

3. Assembly from State sources of 1971 assessed value amounts by State, for personal property and for six use classes of tangible property—commercial, industrial, agricultural, household, motor vehicles, and other and unallocable.
4. Related enumeration activity, on a sample basis within more than 2,000 jurisdictions, to produce statistics on approximately 112,000 real properties involved in measurable sales during a 6-month period of 1971. Statistics included mean and median assessment-sales price ratios, coefficients of dispersion, and effective and nominal tax rates applicable to ordinary real property.

Legal Basis for Assessed Value

A property tax has two essential ingredients—value of property and the tax rate. The value officially determined, the assessed value, relates directly to the basis applicable. At the time of the census, 19 States considered this basis legally to be full-market value, or something equivalent. The search for market value is directly associated with the appraisal function of the assessor. This means estimating how much a property is worth after considering what price it commands in the market, how much income its rentals will produce, what it costs to reproduce or replace, and how much loss in value (depreciation) it has sustained. A major influence on such estimation is sales price, the amount of money paid in an actual transaction. Sales prices and assessed values constituted the basic data under study in the TPV survey.

Assessed Values Used

In some situations, each of several local governments determined assessed values for the same parcel of property. This could mean separate assessment functions for the individual assessing officers who served the municipalities, school districts, and special districts within a given county. At the same time, the county itself

could have been served by a county assessor. Whenever such overlapping occurred, the assessed value used in this survey was the one determined for purposes of county government taxes.

Types of Assessing Organizations

At the time of the census, three types of assessing organizations predominated in the United States:

County assessor system. In this arrangement, initial assessing responsibility for determining the assessed value of all taxable property in the jurisdiction rested with the county assessor, or the assessor of the area having county-type functions. The actual title of the official may have been something else (e.g., county auditor), but this did not affect initial assessing responsibility. The county assessor system prevailed totally in 31 States plus the District of Columbia, the official involved being elected in some places and appointed in others. In 1971, this type of classification also applied to New York City and two other areas in New York State; a majority of areas in Iowa, Missouri, and South Carolina; and a minority of areas in Illinois and Pennsylvania. Municipalities, school districts, and special districts in a few States required an assessment function for their own purposes, independent of the initial assessing responsibility exercised by the county assessing official.

Township-municipal and county joint functioning. In organizations of this type, township or municipal assessors (usually elected officials) exercised initial assessing responsibility, within whatever guidelines or supervisory directions duly constituted county officers provided. This type of assessing organization occurred throughout Indiana, Kansas, Minnesota, New Jersey, and North Dakota; and in those parts of Illinois, Iowa, Missouri, New York, Pennsylvania, and South Carolina not within the county assessor classification above.

Township-municipal functioning. This type of organization existed in the six New England States (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont), as well as in Michigan and Wisconsin. In these eight States individual township or municipal assessors, elected or appointed, exercised initial assessing responsibility. In Michigan and Wisconsin, State-suggested equalized values in most instances became the basis for intracounty equalization.

Measurable Sales

Because the TPV survey was designed to produce assessed value-sales price ratios and dispersion coefficients indicative of assessment levels and intra-area uniformity, only those sales were measured which incorporated the following conditions:

Ordinary real property. A sale of real property during the governing time period—July-December 1971—was considered to affect “ordinary real property” if the sales price involved was less than \$500,000. Thus, any sale involving a price of \$500,000 or more was excluded from the survey. This accorded with the presumption, relative to 1971 sales data, that only transfers with individual sales prices of less than \$500,000 occurred with the degree of frequency and simplicity compatible with both the objectives and constraints of the survey.

Separate assessed values. A principal survey objective was to match parcels to sales prices on the basis of separate assessed values. Thus, if the local assessor showed on the local roll

five assessed values for five component parcels involved in a single transfer having a single price, the amount of the price was distributed among the five parcels in proportion to respective component parcel assessed values. One transaction became five measurable sales for purposes of assessment-sales price ratio derivation. (Use of this distribution procedure was subject to information about the transaction on the sales questionnaire or in the field enumeration summary. Where either source contained data precise enough to establish definitely that a single property was involved, the sales price distribution procedure was not used.)

New houses. Basically, the respondent (usually the grantee in the sale) named the use category of the property involved. However, for a property classified as a new house, the assessed value on the local roll at the time of sale (and thus, the one listed by the survey enumerator) often applied only to the land and did not yet include an assessed value for the newly constructed residence. Therefore, all sales of new houses were excluded from most TPV tabulations.

Use Categories

The use categories for real property were defined as follows for purposes of the TPV survey:

Residential (nonfarm) single-family. All types of single-family houses not on farms, including detached houses; single-family parts of semi-detached and row or town houses if separately assessed; rural and suburban estates and residences not primarily used for farming; and single-family units of a condominium.

Residential (nonfarm) multifamily. All nonfarm residences containing two or more living units, including duplexes and apartment houses. The latter group includes apartment houses with street-level stores and doctors' offices. This category does not include motels or hotels.

Acreage. Farms and farm acreage, as well as forest and timber land, recreational acreage, idle land, and wasteland. Major criteria for application of this category to a given parcel were rural location and description in terms of acreage.

Vacant platted lots. Parcels described in terms other than acreage, usually by means of lot and block numbers plus subdivision name. These were located within municipalities or in adjacent or otherwise proximate territory.

Commercial property. Stores, stores with living quarters, office buildings, hotels and motels, gasoline service stations, commercial garages, parking lots, warehouses, theater buildings, banks, clinics and nursing homes, and generally any nonindustrial realty or commercial enterprises.

Industrial property. Factories, bakeries, dairy plants, other food processing plants, mills, mines, quarries, all locally assessed utility property, and generally any property used in manufacturing activity.

Other and unallocable. Any property not classified within any of the preceding groups. Examples are mineral rights, timber rights, and oil rights which are locally assessed as real property.

Sample Design

A two-stage sample design was used for the TPV survey: one called the assessed value sample plan, and the other the jurisdic-

tional sample plan. These are described, by phase, on pages 19 and 21, respectively.

Planning Surveys

For the 1972 census, as for each previous quinquennial effort since 1957, there were two planning surveys conducted. One was the survey of assessment records (see form GP-1, app. F), accomplished by means of a mail canvass of 2,247 assessors in selected counties or county equivalents, cities, and other incorporated areas. The second was the survey of real estate transfer records (see form GP-2, app. F), in which 3,584 clerks and recorders in counties, cities, or towns in 48 States (Alaska and Hawaii were not included) and the District of Columbia were canvassed.

The surveys were designed to yield information on records, procedures, and organizational alternatives likely to be encountered in assessing and recording offices, respectively. Such information would constitute a useful planning tool for one or both phases of the TPV survey (assessed value and real property sales).

Mailout for each of the questionnaires occurred during the fall and winter of 1970-71.

In the 1972 census, the survey of real estate transfer records was a joint effort of the Bureau of the Census, the Economic Research Service of the U.S. Department of Agriculture, and the National Association of County Recorders and Clerks. The latter groups had intended to canvass the same local officials as part of a study of title recording practices in the United States. Since the objectives of all groups concerned were either identical or very similar, joint action that extended from design of the questionnaire to preparation of the report was a natural consequence. The report was published jointly by the Bureau and the Economic Research Service in March 1974 as *Land Title Recording in the United States: A Statistical Summary*, State and Local Government Special Studies No. 67. This participation minimized respondent inconvenience and avoided duplication of effort.

The uses of the planning surveys for the assessed value and real property sales phases of the TPV survey are discussed separately under the "Preparations" headings below.

ASSESSED VALUE PHASE

Preparations

For the assessed value phase, the purpose of the planning survey GP-1 form (see above) was to find out what local assessors' records looked like: Did they contain names and addresses of property owners; did they include use codes and indicate tax exemptions? Were any of the files in machine-readable form, and, if so, would the assessor be willing to participate in a cooperative program whereby the records would be available for computer use?

Approximately 1,700 replies were received (there was one followup mailing). Of these, 52 jurisdictions indicated that they had machine capabilities and were willing to work with the Bureau. (In one State, 10 such jurisdictions were identified by a State official, who assisted the Bureau in securing cooperation from eight.) The 1967 census records were checked for each of the 52 responding jurisdictions; if the assessed-value data collection by hand from that jurisdiction required at least 150 manhours, then further contact was made by telephone and correspondence, beginning in June 1971. Computer specifications were sent to 49 places, and positive responses were received from 37 of these. Closer technical correspondence revealed that some of the juris-

dictions had incompatible codes or equipment, or, because they were too busy with tax billing, would not be able to deliver data until the second quarter of 1972. (Such delivery would not have given the Bureau sufficient lead time.) In all, 26 jurisdictions finally provided machine data, either using their own or one of the Bureau's programs (or a mixture of the two) to draw Bureau-designed samples of their assessed properties.

In contracting for the 26 computer-generated files, the Bureau did not have to be concerned with the total number of records it received. For example, it had been estimated beforehand that the sample selected for Los Angeles County, Calif., would yield approximately 25,000-28,000 properties; in actuality, the transmitted file contained 44,000 records, because the assessed values were much higher than estimated and resulted in a greater yield. In those places where the original estimates were exceeded, the excess records were provided at no cost or at a cost substantially below that for manual enumeration. Nine of the 26 areas provided record files at no cost to the Bureau and 17 at cost. In 16 of these 17 areas, the cost to the Bureau was considerably less than for equivalent manual enumeration, and the cost difference in the 17th resulted from the need for the Bureau to determine use codes.

The 26 jurisdictions, plus Pittsburgh and Philadelphia, Pa., for which data were manually enumerated by Bureau agents in the field, comprised the 28 areas (see p.17 for list) ultimately retained in the assessed value portion of the survey. Three of the jurisdictions—Los Angeles County, Calif., Detroit, Mich., and Shelby County, Tenn.—also provided real property sales data in machine-readable form, thus effecting further economies.

Assessed value sample plan. The assessed value sample plan was used for the 28 jurisdictions mentioned above as well as for the 2,200 other areas planned for inclusion. From the real property assessment rolls or other primary records, the Bureau listed a sample of parcels and classified each selected parcel according to use class. An assessed value "certainty level" was determined, and a set of sample selection requirements was produced for each area. The latter included assigned assessment roll starting points (the "start with" numbers), sampling interval numbers (the "take every" rate), and a series of acceptance levels tailored to the areas and printed on the particular listing forms GP-23 (see section below). For each sample area, implementing the assessed value selection plan resulted in a sample of parcels designed to include varying but predetermined expected proportions of all properties on the assessment rolls within specific value ranges.

Enumeration

In September 1971, Bureau field personnel began enumeration activity at local assessors' offices, excluding the 26 areas with which arrangements had been made to obtain computer tapes. Initial work was concentrated in Connecticut and West Virginia.

Each field agent was provided with a manual of procedures, form GP-24, together with a form GP-21, Transmittal Sheet (see app. F) for each area to be enumerated, indicating the location of the assessment records, any special instructions needed for that area, and a "certainty level" dollar value (such as \$45,000) which was based on projected assessed values and numbers of parcels in a State, the expected sample size, and the stratum weight. The agent was instructed to complete a listing sheet (form GP-22, see app. F) for the "certainty" properties. If the total assessed value (land and improvements) for any property listed on the assessment roll equalled or exceeded the "certainty value," the property was identified on the form GP-22. If the listed property was fully

taxable, it was assigned an applicable code chosen from among 11 three-digit codes to indicate the property-use category (e.g., single-family house, acreage, industrial properties, etc.). If the property was partially tax exempt, the third digit of this code was changed from zero to a unit (1-9), to indicate the reason for exemption. Fully tax exempt properties were listed only if they were intermixed with taxable properties on the source record. In some cases, the assessment roll did not provide the specific type of information needed for use coding; in such cases, the agent was provided with a list of codes based primarily on presumed relationships between specific uses and value ranges.

Depending on the established certainty value for the jurisdiction, the agent was provided with a supply of one of five listing sheets (form GP-23-1 through -5 (see app. F for example) designed to select a random sample that included differing but predetermined expected proportions of all properties falling within particular value ranges, so that the final sample would approximate 5 percent of the universe of parcels.

In Connecticut and West Virginia, the first two States visited, and also in several areas in Nebraska and in Philadelphia and Pittsburgh, Pa., the majority of the values exceeded the limits set by the GP-23 form, so that almost a 20-percent sample was selected. By late October and early November 1971, it became apparent that the national sample being assembled would exceed requirements. The TPV survey already had given every indication of being over budget for a 5-percent sample of assessed values because cost increases exceeded estimates. Two options were possible: (1) Cut back the assessed value phase and include (a) only jurisdictions in SMSA's (the vast majority of the sample) and/or (b) reduce the sample size in New England, Michigan, and Wisconsin townships (the latter alternative was discovered to be statistically unfeasible), or (2) restrict coverage for the assessed value phase to the 28 areas (mentioned above). Approximately \$300,000 had been budgeted for TPV field work up to December 1, 1971, to be apportioned evenly between the real property sales and assessed value phases. When it was reported that approximately \$237,000 already had been spent on the assessed value phase alone, it was decided to halt field work on that phase at once. In the ensuing months, officials from more than 200 jurisdictions expressed great interest in preliminary results, and representatives of professional, educational, and other organizations communicated with Congressmen in an attempt to save the survey. Nevertheless, the assessed value phase of the survey was terminated, and the results accumulated for approximately 250 areas in Connecticut and West Virginia later were discarded. Over 1 million unused forms were destroyed. Moreover, the total number of jurisdictions in the sample for the real property sales phase was reduced from 2,247 to 2,002.

Subsequent work on the assessed value phase was limited to collecting aggregate assessed values of real property for the States (using State sources), and to estimating assessed-value totals for each of seven use categories in the 28 local jurisdictions mentioned above. To obtain the necessary State, county, and city assessed-value distributions, a form GP-33 questionnaire (see app. F) was sent to the appropriate official in each State and the District of Columbia.

Processing

Local assessment records sampled by computer and transmitted on magnetic tape arrived at Bureau headquarters between January

and June 1972 from the 26 participating jurisdictions. These tapes were processed on the Bureau's equipment; three of the 26 files had to be rerun to correct differences in format. Some of the files were incomplete or otherwise unusable without adjustment, lacked use codes, or contained use codes incompatible with census categories. Field agents visited eight of the jurisdictions to inspect their primary records and construct conversion tables for the local use codes. The manually compiled records for Philadelphia and Pittsburgh were keypunched and converted to magnetic tape.

Each of the 28 files then was processed in such a way that the selected sample was weighted to estimate its universe size; e.g., the 44,000 parcels for Los Angeles County represented 1.8 million parcels sampled at rates from one-in-one for the larger parcels down to one-in-30 for the smallest parcels. A computer run provided the number of properties and corresponding assessed values by property use category, and also calculated a sample-based percentage distribution, such as the number of single-family residential properties contained in the total.

Between September 1971 and June 1972, the completed GP-33 questionnaires containing State, county, and large city assessed-value distributions were received, and the data were keypunched, resulting in 5,000 record lines on 10,000 cards. The data from the GP-33 returns were applied to those for the 28 jurisdictions in the survey, so that data on the value of the sample-based parcels could be calculated by applying a percentage distribution to the county totals. For example, the State of California reported that the total assessed value of taxable property in Los Angeles County in 1971 was \$16 billion. This aggregate was distributed according to percentages revealed in the survey sample for Los Angeles County.

Between July 1 and September 1, 1972, the data from the GP-33 questionnaires were machine-tabulated and were proved by two Bureau professional staff members who reviewed the computer printout. Between October 1, 1972, and January 1, 1973, the tables to be published for the 10,850,000 properties covered in the survey were subjected to extensive professional review. During the July 1972-January 1973 review period, the text for Volume 2, Part 1, *Taxable and Other Property Values*, was written, and the data were cleared for publication in January 1973.

REAL PROPERTY SALES PHASE

Preparations

Usable responses to the planning survey questionnaire form GP-2 (see p. 19 and app. F) were received from 2,364 jurisdictions, representing 71 percent of the population and 70 percent of the land area of the contiguous States and the District of Columbia.

With some notable exceptions, more urban jurisdictions reported than rural jurisdictions. Response was highest along the east and west coasts and in the Great Lakes region and lowest in the South. Almost all the rural Midwestern States had a moderate to low percentage of counties reporting. Most areas and conditions appeared to be adequately represented in the survey, with the possible exception of the South. The response was deemed adequate for total estimates and regional estimates of key items. A formal sample of nonrespondents was not included in the survey, but an examination of the returns in relation to known characteristics of some counties did suggest a bias, if any, toward larger urban, high volume, more progressive offices. All responses were coded and punched for computer processing.

Sample Design

The sample design for the real property sales phase consisted of the same 2,002 local jurisdictions used for the assessed value phase. These areas were distributed nationally, and covered approximately 80 percent of the U.S. population. Approximately 240,000 transactions would be drawn from the universe of sales in the sample jurisdictions. The transfers to be enumerated occurred during a 6-month period, usually July through December 1971.

Two factors influenced the choice of the time frame. First, it had to begin after completion of any local official review procedure which might result in substantial modification of individual assessed values. This requirement was necessary to avoid the possibility that the assessed value of a sold property might have been affected by the sale itself. Second, the 6-month period had to precede the appearance of 1972 assessed values on local rolls, to obviate enumeration of 1972 instead of desired 1971 assessed values. Because of the two factors cited, the sales survey period (always 6 months in duration) began 6 months earlier in five States (Alabama, Connecticut, Nevada, New Jersey, and West Virginia) and 2 months later in six States (Arkansas, Missouri, New Hampshire, New Mexico, Pennsylvania, and Texas).

The basic sample design for the real estate sales phase consisted of two parts, the jurisdictional sample plan and the sales enumeration sample plan. These are described below.

Jurisdictional sample plan. This plan involved sampling with varying probability selected counties, cities, or towns in all States.

A. In 42 States, the county was the sample unit. The following were included in the sample:

1. All counties that were components of SMSA's (standard metropolitan statistical areas), regardless of the population of individual counties.
2. Outside SMSA's, each county with a 1970 population of 50,000 or more, plus an occasional county with a large amount of assessed value in 1966 for locally assessed property.
3. A stratified random sample of all other counties, according to assessed value totals for 1966.

Within each stratum the jurisdictions were selected with equal probability, and, in general, a higher proportion were selected from strata with jurisdictions having larger assessed-value totals. The sample size for a State was of the same general magnitude as in the 1967 Census of Governments, but the number of noncertainty strata generally was larger in 1972 than in 1967. This led to a reduction in the between-jurisdiction portion of the sampling variance.

B. In Wisconsin and Michigan, where no jurisdiction-wide valuations were available, the counties first were grouped into SMSA and non-SMSA components. From the SMSA portion, a sample of cities and townships was selected for each county according to population size. From the non-SMSA portion, for each county with 50,000 or more inhabitants a sample of MCD's (minor civil divisions) was taken on the basis of population size. Counties with less than 50,000 population were stratified according to assessed value, and a sample was selected from each stratum; a selected sample of MCD's also was taken from these counties.

C. In the New England States, a sample of cities and towns was selected from each county among the SEA's (State economic areas) that totally or partially overlapped SMSA's. Samples of cities and towns were taken from all other counties with 1970 populations of 50,000 or more each. Jurisdictions in the remaining counties were sampled on the basis of a stratification of assessed values. In Vermont, which has no SMSA's, sampling was done directly from an array of cities and towns in the entire State.

(In 1967 the jurisdictional sample comprised 1,948 counties and other local areas; in 1972, 2,002 areas were included.)

Sales enumeration sample plan. Within each jurisdiction, a sample of individual sales of real property was to be selected from the public record of property transfers available at the recording, assessing, or other office in the local area. Enumerators were to proceed on the basis of "start with" and "take every" numbers designed to yield a degree of precision consistent with survey specifications.

The 28 jurisdictions included in the assessed-value phase of the TPV survey (see p. 17) were also included in the assessment-sales price ratio study. Intensity in sampling the universe of transfers within each jurisdiction depended on the applicable sales representation fraction, a measure designed within survey constraints to yield desired degrees of precision varying with population size. On the basis of the sales representation sought, "start with" and "take every" numbers were established for each jurisdiction. All transfers occurring within the sales survey period were eligible for selection.

The Field Staff

The field work was conducted from the Bureau's 12 DCC's (data collection centers, now known as regional offices). The field staff consisted of 12 Bureau headquarters personnel, who began early enumeration in September 1971 and completed their work in June 1972, and a temporary force of about 170—10 primary and 10 alternate working supervisors and 150 enumerators—who worked from the first week of May 1972 through September 13, 1972. About 90 of the enumerators were experienced Bureau current survey interviewers; the others were new. The enumerators' pay ranged from \$2.80 to \$3.15 per hour, with an average of \$3.10. Clerical assistance was furnished by the DCC's.

The supervisors were trained by headquarters staff members in a 1-day session in St. Louis, Mo., on April 25, 1972. The supervisors, in turn, trained the enumerators during the week of May 1, using training manuals prepared in Suitland. Enumerator training took place in 10 of the 12 DCC's (excluding New York City and Philadelphia, where enumeration was conducted by Bureau staff members) and in Tampa, Fla., and Sacramento, Calif.

Each enumerator received a self-study kit and devoted 6 hours to mastering it; this was followed by 8 hours of classroom instruction and exercises. The enumerators then accompanied their supervisors to actual assignments and received 1-day of on-the-job training. Additional training was provided as needed. Recruiting and preparatory work required approximately 10 to 20 days of each supervisor's time and about 5 days of clerical time in each office; thereafter, administration required about 2 days of supervisory time and 1 day of clerical time per week.

The *Enumerator's Manual* (form GP-24) was written in the summer of 1971 and 500 copies were issued in September 1971. The manual was revised and reissued in January 1972. Five

hundred copies of the *Self-Study* (form GP-26) were printed in March 1972. Sixty copies of the *Guide for Training Enumerators* (form GP-28) were issued in January 1972, and 500 copies of the *Workbook* (form GP-28.1) were printed at the same time. The total cost for training materials was approximately \$6,000.

Enumeration

Early enumeration was concentrated in 16 States (Alabama, Connecticut, Delaware, Iowa, Maine, Maryland, Mississippi, Missouri, Nebraska, New Jersey, New York, Pennsylvania, Vermont, Virginia, West Virginia, and Wisconsin) and the District of Columbia. Priority attention was given to three of the States—Alabama, Connecticut, and West Virginia—where the sales period selected consisted of the first 6 months of 1971 (as contrasted with the last 6 months of 1971 in the other 13 States), because the assessment dates in these three States ended in late 1970 or early 1971. One of the stipulations of the survey was that the sales prices and assessed valuations be comparable in time. In Arizona, Hawaii, Nebraska, New Jersey, and Vermont, the sales records were sampled at State tax offices; machine-readable data were obtained in detail sufficient for partial completion of approximately 5,400 record abstracts for Detroit, Mich., Shelby County, Tenn., and Los Angeles County, Calif. Bureau staff members conducted the enumeration in New York, N.Y., and Philadelphia, Pa.

Each enumerator was provided with an instruction manual (form GP-24); special instructions for the State(s) involved and for the local area, if necessary; a cardboard portfolio; and an official Census Bureau card for his automobile windshield. The enumerator also received a partially completed form GP-30A, Transmittal Sheet (see fig. 1 for facsimile of a completed form), indicating the official(s) to contact, the 6-month period for which sales were to be selected, the date as of which assessed values were determined, and the "start with" and "take every" numbers to be applied in sampling. (If less than 50 sales occurred during the sales period, all were listed and the sampling instructions were ignored.)

Seven to 10 days before the first contact with a local recording or assessing office, either the enumerator or the Bureau's data collection center (DCC) mailed a letter (form GP-35, see app. F) to the appropriate official to make known the impending visit. At the time of that visit, the enumerator made a further determination of the source materials and information required, and arranged for working space.

After assembling the necessary materials, the enumerator located the first transaction recorded during the specified 6-month sales period, and counted all recorded transactions up to and including the "start with" number found on the form GP-30A. For example, if the "start with" number was 6, the enumerator began selecting for enumeration with this sixth transaction. Subsequent selections occurred on the basis of the "take every" number. The enumerator then examined the selected transactions, and enumerated them provided they reflected the "arm's length" sales of ordinary taxable realty. Sales not enumerated were those which (a) fell outside the 6-month period, or (b) were considered "out of scope," viz, quitclaim deeds (except in some States as indicated in supplementary instructions), tax deeds, deeds to cemetery lots, releases of mortgage deeds, deeds in which the grantor and the grantee were the same person, title corrections, or miscellaneous records that did not involve deeds. If the first use of the "start with" and "take every" numbers yielded less than the stipulated number of enumerated transactions, a second "start with" number

was provided in parentheses after the first one entered on the form GP-30A, and the enumerator followed this sampling pattern for a second "pass" through the records. Where the local estimate of the number of sales was significantly higher or lower than the number estimated by the Census Bureau (item 40, form GP-30A), the sampling situation was reviewed and a new "take every" (sampling rate) number was determined. If, after work began, it became evident that the local estimate was more than 20 percent in error, the sample frame was reviewed and adjusted. This was necessary in approximately 1,300 jurisdictions.

Using form GP-30, Property Transfer Record (see fig. 2 for facsimile of a completed form), for each transaction to be enumerated, the following minimum information was assembled for each by reference to the assembled records:

1. Parcel identification, in the form most efficient for cross-reference from recording to assessing records and for subsequent clerical processing. Street address was to be used whenever possible.
2. Name of the buyer (grantee) and seller (grantor), together with the address of at least one of them.
3. Assessed value of the parcel, as established for 1971 in most instances.
4. Amounts paid in compliance with real property transfer, documentary, or conveyance tax laws, where such data were readily available.
5. The sales price involved in the transaction, where this was readily available.

In cities having a 1970 population of 50,000 or more, and usually in surrounding counties also, enumerators listed the total amounts of property taxes billed against sold parcels, in addition to sales and assessed-value data. This made possible the calculation of nominal and effective tax rates.

When the work in an area was completed, the enumerator entered on the form GP-30A the number of hours spent (excluding travel), the completion date, and the number of GP-30 records transmitted. The supervisor checked each transmittal to see that the enumerator had gone to the proper place(s) for information. The supervisor also compared the actual number of hours expended by the enumerator with the number originally estimated, and the actual number of listings with the number of sales estimated before enumeration began. The forms then were shipped to Bureau headquarters.

Enumerators from the temporary field force visited 1,334 of the 2,002 jurisdictions (most of them counties) and completed approximately 177,000 of the 230,800 form GP-30 abstracts submitted. There were no major problems, except in the Chicago area, where variations in the types of documents were encountered. Enumerators worked 44,000 hours; supervisory and clerical personnel worked approximately 3,800 hours. Both groups travelled a total of 317,700 miles. Because of budget constraints, enumeration was completed for no more than half of the total workload before June 30, 1972. Areas covered included those requiring the least amount of travel. The cost of the temporary field force, in terms of wages and mileage, was \$328,000—\$185,000 in fiscal year 1972 and \$143,000 in fiscal 1973. The cost of the Bureau headquarters field staff members' work is included in the cost of the TPV survey (see app. C). They travelled 93,700 miles in the conduct of both the assessed value and real property sales phases; the number of miles attributable to each phase cannot be determined.

Figure 1. Illustration of Completed GP-30A

FORM GP-30A (4-19-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS		I. IDENTIFICATION AND INSTRUCTION																							
1972 CENSUS OF GOVERNMENTS TRANSMITTAL SHEET PROPERTY VALUES SURVEY Real Estate Sales Phase				1. Name of area BENTON COUNTY	2. Jurisdiction No. 24-10-010-010																						
				3. City and State LINCOLN, MISSOURI 12345																							
4. Supplementary instructions <i>Actions called for only if checked (✓)</i> a. <input type="checkbox"/> Start enumeration with recorder's office b. <input checked="" type="checkbox"/> Note special instructions for this State c. <input checked="" type="checkbox"/> Make entries for items 15, 17, 18, 19 (11,500) d. <input checked="" type="checkbox"/> Make entry at item 12b as instructed				5. Start with 7 (8) transaction	6. Take every 10 transaction																						
				7. Select sales recorded From 7-1-71 Through 12-31-71		8. Take assessed values set as of - 1-1-71																					
				II. SOURCES USED																							
				<table border="1"> <thead> <tr> <th>Symbol (a)</th> <th>Title of record (b)</th> <th>Office where located (c)</th> <th>Official responsible for record (Name and title) (d)</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>Initial basic record <i>Real Estate Transaction Record (copy)</i></td> <td><i>Courthouse, Lincoln</i></td> <td><i>Thomas B. Allen County Assessor</i></td> </tr> <tr> <td>B</td> <td><i>Real Property Assessment Roll</i></td> <td><i>Courthouse, Lincoln</i></td> <td><i>Thomas B. Allen County Assessor</i></td> </tr> <tr> <td>C</td> <td><i>Tax Billing Record</i></td> <td><i>Courthouse Annex Lincoln</i></td> <td><i>James M. Richard County Tax Collector</i></td> </tr> <tr> <td>D</td> <td rowspan="3">Other records</td> <td></td> <td></td> </tr> <tr> <td>E</td> <td></td> <td></td> </tr> <tr> <td>F</td> <td>Telephone or city directory</td> <td></td> </tr> </tbody> </table>		Symbol (a)	Title of record (b)	Office where located (c)	Official responsible for record (Name and title) (d)	A	Initial basic record <i>Real Estate Transaction Record (copy)</i>	<i>Courthouse, Lincoln</i>	<i>Thomas B. Allen County Assessor</i>	B	<i>Real Property Assessment Roll</i>	<i>Courthouse, Lincoln</i>	<i>Thomas B. Allen County Assessor</i>	C	<i>Tax Billing Record</i>	<i>Courthouse Annex Lincoln</i>	<i>James M. Richard County Tax Collector</i>	D	Other records			E	
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F		Telephone or city directory																									
III. KEY TO SOURCES FOR GP-30 ITEMS		IV. NATURE OF ENTRIES FOR ITEM 3, FORM GP-30 <i>✓ Volume and Page Number</i>																									
Symbol(s) (Col. (a), above)	GP-30 item	V. FINAL ADMINISTRATIVE REPORT FOR THIS AREA																									
✓ A	5a. Property number	a. Number of enumerators	2																								
✓ -	5b. Property number	b. Enumerator work time (Exclude travel)	80 hrs.																								
-	5c. Property number	c. Date enumeration completed	10-5-72																								
✓ A	6. Name of seller (grantor)	d. Number of GP-30 forms transmitted with this report	1200																								
✓ A	7. Address of seller	Remarks (Including explanation of "property numbers" entered at items 5a, 5b, 5c) <i>5a. Tax map and plat number</i>																									
✓ A	8. Name of buyer (grantee)																										
✓ (A) C	9. Address of buyer																										
-	10. Name of buyer's taxpaying agent																										
-	11. Mail address of buyer's taxpaying agent	Enumerator in charge <i>Dave Smith</i>																									
✓ B	15. Annual property tax billing amount	Regional office <i>Chicago</i>																									
-	16. Gross assessed value																										
-	17. Valuation to which billing applied																										
-	19a. Exemptions excluded from valuation																										
-	19b. Personal property value included in valuation																										

Figure 2. Illustration of Completed GP-30

To be completed in accordance with official manual.		O.M.B. No. 41-S71025; Approval Expires December 31, 1972													
1. Assessing area and State	a. County <u>Benton</u> b. State <u>Missouri</u> c. Other _____	FORM GP-30 (6-24-71) U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS													
2. Date of recording	<u>4-1</u>	1972 CENSUS OF GOVERNMENTS PROPERTY TRANSFER RECORD PROPERTY VALUES SURVEY Real Estate Sales Phase													
3. Source reference and document	a. Page/line No. <u>14/22</u> b. Type of conveyance <u>Deed</u>														
4. Property description — Make one or more entries below.															
a. Street address of property	<u>835 Forest Ave.</u>	13. Amount of State or local revenue stamps (If available)	State \$ <u>41</u> County \$ <u>-</u> Other \$ <u>-</u> Total \$ <u>41</u>												
b. <input checked="" type="checkbox"/> City <input type="checkbox"/> Township name <input type="checkbox"/> Village <input type="checkbox"/> Unincorporated area <input type="checkbox"/> Borough <input type="checkbox"/> Other	Name of place <u>Lincoln</u>	14. Sales price or consideration (If stated, and \$500 or more)	\$ _____												
c. <input type="checkbox"/> Lot <u>14 and 15</u> ; Block <u>6</u> ; Section _____	Township _____; Range _____, Acres _____ Subdivision or other local area <u>Diversity Heights</u>	15. Annual property tax billing amount for this property (Enter whole dollars only, omit cents)													
d. <input type="checkbox"/> As described in item 20 and/or on reverse side	e. OFFICE USE ONLY	<table border="1"> <thead> <tr> <th>Tax billing jurisdiction</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>a. <u>County</u></td> <td>\$ <u>150</u></td> </tr> <tr> <td>b. <u>City</u></td> <td>\$ <u>26</u></td> </tr> <tr> <td>c. <u>Maple School Dist.</u></td> <td>\$ <u>20</u></td> </tr> <tr> <td>Total billing</td> <td>\$ <u>196</u></td> </tr> </tbody> </table>		Tax billing jurisdiction	Amount	a. <u>County</u>	\$ <u>150</u>	b. <u>City</u>	\$ <u>26</u>	c. <u>Maple School Dist.</u>	\$ <u>20</u>	Total billing	\$ <u>196</u>		
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c. <u>Maple School Dist.</u>	\$ <u>20</u>														
Total billing	\$ <u>196</u>														
5. Property numbers	a. <u>52-336</u> b. _____ c. _____	16a. Total gross assessed value (Land and improvements)	\$ <u>9000</u>												
6. Name of seller (Grantor)	<u>James E. Brown</u>	b. Land value portion	\$ <u>2100</u>												
7. Mail address of seller (Grantor) — Include ZIP code	<u>1610 Linden Ave., Lincoln, Mo. 12345</u>	17. Valuation to which billing (item 15) applied	\$ <u>9000</u>												
8. Name of buyer (Grantee)	<u>Fred J. Owen</u>	18. Item 16 minus item 17 (+ or -)	\$ <u>-</u>												
9. Mail address of buyer (Grantee) — Include ZIP code	<u>835 Forest Ave., Lincoln, Mo. 12345</u>	19. Detail of item 18													
10. Name of buyer's taxpaying agent		a. Exemptions excluded from item 17 (+)	\$ <u>-</u>												
11. Mail address of buyer's taxpaying agent — Include ZIP code		b. Personal property value in item 17 (-)	\$ <u>-</u>												
12a. OFFICE USE ONLY	12b. City area code	<table border="1"> <thead> <tr> <th colspan="2">Summary guide to field recording of sample transfers</th> <th>OFFICE USE ONLY</th> </tr> </thead> <tbody> <tr> <td>All items 1-4, 6, 8, 16</td> <td></td> <td></td> </tr> <tr> <td>If specified for area by form GP-30A items 12, 15, 17, 18, 19</td> <td></td> <td></td> </tr> <tr> <td>As specified by manual items 5, 7, 9-11, 13, 14, 16b</td> <td></td> <td></td> </tr> </tbody> </table>		Summary guide to field recording of sample transfers		OFFICE USE ONLY	All items 1-4, 6, 8, 16			If specified for area by form GP-30A items 12, 15, 17, 18, 19			As specified by manual items 5, 7, 9-11, 13, 14, 16b		
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As specified by manual items 5, 7, 9-11, 13, 14, 16b															
20. Notes or added details (with item references)															

Clerical Processing

Figure 3, displays, in simplified form, the clerical processing operations involved in the real property sales phase of the TPV survey.

Between October 1971 and October 1972, approximately 23 clerks, two supervisors, and one manager at Bureau headquarters examined the form GP-30 abstracts received from the field. At this stage each form was checked once more for accuracy and sales suitability. Certain sales and other transfers were removed at this point which—

1. Involved a grantor and a grantee with identical surnames (the presumption being that the transaction was between relatives and hence not truly indicative of the real property market).
2. Pertained to tax-exempt property.
3. Involved partial interests in real property or a portion of a larger parcel of realty, with the result in either alternative that a distinctive assessed value was not readily available for what actually was conveyed.

This screening procedure eliminated 49,477 of the 230,816 abstracts received. On the remaining abstracts, the names and addresses of the buyers and sellers were checked to make certain that they appeared complete and legible. Cents and superfluous information were deleted, and descriptions of property metes and bounds were simplified to two- or three-line entries. Where tax billing information was given, this was checked against published sources to see that the right county, city, and/or school district rates for the right places had been applied. The assessed value was checked to make certain that the county assessed value had been used as a basis, even though multiple rates had been computed.

For areas where no tax bills were involved, a clerk screened about 40 forms per hour; where tax amounts had to be computed from a given rate or checked, the average was 20 forms per hour. The two supervisors verified the clerks' actions on all forms with tax information, and on 25 to 30 percent of the forms without. The abstracts for about 600 of the 2,002 jurisdictions—primarily those with tax billing information—were given a further review by Bureau professional staff members.

After the above screening, the 181,339 abstracts remaining were shipped to the Bureau's Jeffersonville, Ind., facility for further processing. The GP-30 forms excluded in Suitland were filed by reason for exclusion by jurisdiction, to facilitate retrieval in case any questions concerning them required resolution. These forms were destroyed in the summer of 1973, after the TPV survey results had been published.

The next clerical operation, at Jeffersonville, involved sending a questionnaire, form GP-31 (see app. F), to one of the parties involved in each transfer. The questionnaire was designed to elicit the maximum locally available information about each sale. If family relationship, corporate affiliation, or changes in property condition had influenced the sale in any way, the subsequent review process would reveal the existence and extent of the influence.

Eighteen typists, working principally between November 1971 and August 1972, transferred all data *except the sales price* from each GP-30 abstract to a GP-31 questionnaire, which was typed in quadruplicate to provide for an original mailing, a Bureau file copy, and two followup actions. The typing was verified to ensure accuracy.

The original of each questionnaire was folded and placed

together with a Jeffersonville-return envelope in a window-type mailout envelope. In order to stagger the workload, the original mailout to respondents was accomplished in four phases:

Phase	Mailout date	Number of original mailing packages
1	May 15	33,000
2	July 7	33,000
3	Aug. 21	33,000
4	Sept. 22	80,000

The remaining copies of each questionnaire, together with its matching GP-30 abstract, was filed by phase and by jurisdiction to await the respondent's reply. If no response was received within 2 weeks, the second copy of the GP-31 was pulled, and stamped "2nd Request—If you have already returned your report, please disregard this notice." The second copy was then posted in another mailing package. In general, if no response was received by the end of the fifth week, the third copy was dispatched in the same manner. The followup mailout dates were:

For phase	2nd request	3rd request
1	June 7	June 26
2	July 31	Aug. 21
3	Sept. 11	Oct. 2
4	Oct. 9	Oct. 25

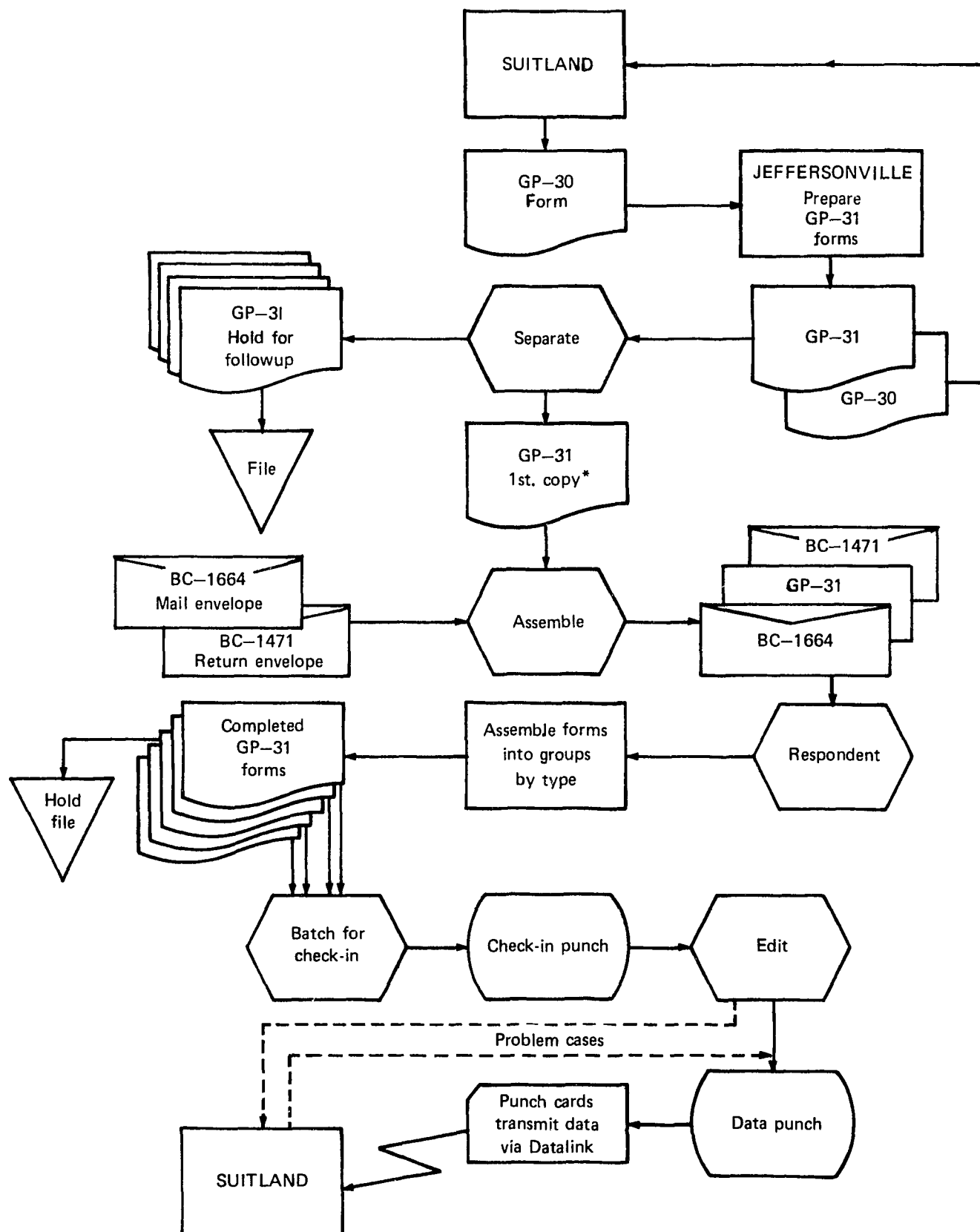
Approximately 19,000 mailing packages were undeliverable (postmaster returns); of these, clerks in Jeffersonville were able to resolve and re-mail about 5,000 cases.

The response rate was watched closely. If, after two followup operations, the response rate for any jurisdiction was below 50 percent, the GP-30's and GP-31's remaining unanswered in that area's file were pulled and new GP-31 questionnaires were typed—this time addressed to the seller. If the seller's name had been given on the GP-30 abstract without an address, and the place involved had a population of 10,000 or more, telephone directories were searched for an address. (The GP-31 questionnaire was sent first to the buyer and then to the seller only as a second choice in an effort to minimize bias in reporting the sales price.) The entire mailing and followup cycle was repeated, except that the second followup was sent by certified mail (postage cost \$0.30 each). A 65-percent return rate was obtained from the 29,200 forms sent by certified mail; only 5 percent of this mail was returned as undeliverable.

In all, about 220,000 form GP-31 questionnaires were mailed out, from which the Bureau received approximately 150,000 responses from either buyers or sellers. The Bureau received less than 20 letters of complaint from respondents, a number substantially less than the total received during the 1967 census, possibly because of the prominence given for 1972 to the statement that "response is voluntary." Several writers did, however, claim that the questions constituted an invasion of privacy, while others simply took the occasion to express dissatisfaction about local real estate conditions.

After the completed GP-31 forms received from respondents were checked in at Jeffersonville, they were passed through a screening operation in which the postmaster returns (PMR's), multiple-parcel transfers (MP(X)'s), GP-31's with correspondence, and correspondence without GP-31's were pulled from the incoming mail and transmitted to Bureau headquarters together with the appropriate GP-30 abstracts. Each of the remaining GP-31's was matched to its GP-30 abstract, and the latter was assigned a unique property number which had been assigned when the GP-30

Figure 3. Processing Flow Chart, Taxable Property Values Survey



*Assembly-mailout cycle repeated as necessary for followup with other copies

was returned from the field enumeration. Duplicate materials in the file were destroyed. These GP-31's then were edited in Jeffersonville by a group of up to 100 clerks (including those working on mail operations) who deleted cents and checked the sales prices against any reported on the matching GP-30 forms. During this operation, any screening and editing problems were detected, and the forms so identified were transmitted to Suitland on a flow basis.

Punching. Those GP-31 forms found to be complete during the Jeffersonville check were given to keypunch operators who punched the relevant data for each transaction on two punchcards. When 22,000 cards (11,000 parcels) were accumulated to fill one reel of computer tape, the data were transmitted to Suitland via telephone datalink. The punching operation was simple and presented few problems; 5-percent verification was deemed adequate for acceptable work. As problem cases were resolved in Suitland, the resultant GP-31's were sent to Jeffersonville and their data were punched in the manner described above. The operations in Jeffersonville, from mail assembly through punching, required approximately 59,300 man-days, and a staff averaging 120, but ranging from 65 to 140 persons.

The section below describes the procedures followed in problem resolution.

Problem Resolution

The same clerical staff in Suitland that had edited the GP-30 abstracts received from the field also edited GP-31 problem cases. The two problems principally encountered were (1) more than one use-code box had been marked for item 1 (description of property), and (2) no sales price was shown. Those cases which could not be resolved by the procedures outlined below were referred to one of the technical staff members for adjudication.

Screening and editing. The number of each item identified as a problem had been checked or circled in red on these forms in Jeffersonville, except where a form was entirely blank; then only items 1 (description) and 2 (total price) were checked. As the clerks in Suitland examined the problem GP-31's, they sorted them into three groups:

Out-of-scope questionnaires were those that did not represent "arm's length" transfers between buyer and seller. These included questionnaires checked at item 5a, 5b, 5c, 5d, or 5e (types of transfer). Others considered as out of scope were those with a check-in code box b(1) (Newly constructed multifamily residences) of item 1. An explanation or note in item 6 could reveal an out-of-scope transfer. Similarly, a pretransfer alteration of the property (item 7) could also cause the transfer to be excluded as out of scope. All such cases were removed and counted.

Referrals included those questionnaires not judged out of scope but which were found to be any of the following:

1. Entirely blank.
2. Without sales price information.
3. With a selling price of more than \$60,000 in item 2, or a detail which, added to the selling price, would cause it to exceed that amount.
4. With more than one box checked at items 3 and 4.
5. Otherwise involved transfers for which the class of property sold and the total price for the realty transferred could not

be clearly determined in accordance with the criteria (below) for *acceptable* reports.

These referred cases were separated from the rest for review.

Acceptable GP-31's were those which appeared to involve ordinary arm's length sales and for which the class of property and realty price could be determined in accordance with instructions.

Resolution of "screening and editing" problems began with clerical examination of item 1 (class of property). The clerks were instructed to determine the class of property from respondent's notations or other available evidence wherever possible, and to enter a check for the type of property, striking out any incorrect checks. If the class-of-property box was not checked and the class could not be determined, the case was referred for professional review. Where the property appeared to be a one-family house, but nothing on the questionnaire identified its status as "new" or "previously occupied," the box at code 110 was to be checked. Evidence of use class was not to be presumed for any property with a sales price of \$60,000 or more; any doubtful case of this size was referred for professional resolution.

If necessary, the clerks consulted a listing of assessed value presumptive coding limits for each State. If the total or sum of the detail in item 2 (total price) was more than \$60,000, but less than \$250,000, and the gross assessed value (shown in box 10 on the front of the GP-31) was less than the selling price at item 2, and all other items were answered properly, the GP-31 was classified as *acceptable*. On the other hand, if (1) the sum of detail differed from the reported total by more than 10 percent, (2) the amounts shown at items 2d and/or 2f equalled 10 percent or more of the total, or (3) the selling price was less than the gross assessed value (box 10 on the front of the GP-31), the GP-31 was to be treated as a *referral*.

If an amount of \$1,000 or more appeared at item 2g (personal property) and constituted 10 percent or less of the total price at item 2, the latter sum was reduced by the 2g amount, unless it was for machinery or fixtures. In such an event, no sales price adjustment was made. However, if the entry at item 2g was unclear or represented over 10 percent of the total price at item 2, or was greater than \$1,000, the case became a referral. If item 2g was blank, this was acceptable.

When more than one box was checked in item 3 (whether buyer or seller paid interest rate adjustments), the case was a referral. A nonresponse was acceptable.

If item 4b (sale or transfer under land contract) was checked and no date appeared, or the date was something other than 1971 or 1972, the GP-31 was to be treated as a referral. A nonresponse for item 4b was acceptable.

A response to item 6 (reasonableness of price) was acceptable, even if this item was checked "No" and no explanation was given, provided that item 5 was checked at "f" (ordinary sale or transfer between unrelated parties). This rule did not hold, of course, if the clerk found some other reason to question the selling price reported. If item 5 contained more than one answer, the case was a referral.

If an answer to item 7 established that the property had been substantially altered (words such as structural, etc., were used) during the 12 months before the recording date (shown on the front of the GP-31), the report was declared out of scope. Any other questionnaires screened as problems on the basis of entries at this item were to be treated as referrals.

The clerks struck out cents or zero-cent portions of entries and clarified any illegible entries before forwarding acceptable questionnaires for further processing.

Correspondence. This group of GP-31 forms received from Jeffersonville had accompanying correspondence or notations which might call for some answer. (Correspondence received on media other than form GP-31 were not included in this group but constituted a separate group, labeled "Other Correspondence.")

The clerks first read the correspondence or notations for those cases where a GP-31 was included. If the letter or note merely explained some item on the questionnaire or answered the items of the GP-31, the clerk was instructed to identify the items and enter the information on the GP-31.

If the letter required an answer but in no way affected the acceptability of the GP-31, a notation to this effect was attached, and the letter was placed in a group for reply by the professional staff. If the contents of the letter were unclear, or the action to be taken could not be determined, the GP-31 with letter attached was forwarded for action by the professional staff.

"Other correspondence" then was examined; all of those cases which did not require any background material in order to answer were sent immediately to the technical staff. However, where background information would be desirable, and it was possible to match the correspondence with a form GP-30 property transfer record, the GP-30 form was photocopied and forwarded as well. The resulting file was set aside for reply by the technical staff.

Multiple-parcel transfers (MP(X)'s). The GP-31's received from Jeffersonville labelled "MP(X)" were those indicating multiple-parcel transfers. The clerks were instructed to examine all such GP-31's and, for those found to be *acceptable*, to process them as follows:

1. Sort by jurisdiction number and pull the corresponding GP-30 from the file for each acceptable GP-31.
2. Prepare a separate GP-31 for each of the parcels involved in the transfer. This did not require any entries on the face for address, property description, or date of recording. It did require: (a) Entering the full identification number from the original GP-31, *except for* the property serial number, for which was substituted the number applying to this particular property as shown on the reverse of the GP-30; (b) entering amounts for item 16 (and 17 and 18, if applicable) from the reverse of the GP-30; (c) entering an "800" in the last box of the GP-31 (box 13) if there was an "800" on the original GP-31; (d) coding the property at item 1 in accordance with the GP-31 reply; and (3) entering a sales price amount at item 2.
3. Calculate the sales price to be entered as follows:

$$\frac{\text{Item 16 (back of form) gross assessed valuation, this parcel}}{\text{Item 16 (front of form) gross assessed valuation, all parcels transferred}} \times \text{Total sales price, all parcels transferred}$$

4. Mark the original GP-31 in the upper right corner "MP," followed by the range of serial numbers covered—e.g., 426-431. Prepare a tally record of the number of properties so handled (since the weekly report had to show the number of multiple property transfers handled, and the number of individual parcels they involved).
5. Accumulate the new GP-31's for punching; route the original GP-31 and the related GP-30 for restoration to the files.

Postmaster returns (PMR's). The PMR's received at Jeffersonville were transmitted to Suitland with the followup mail attached.

The address on the returned GP-31 was compared with the address on the matching GP-30. Any error in addressing was corrected, and a new GP-31 was mailed out. If the GP-31 and GP-30 addresses matched, however, the GP-30 was checked for a property address at item 4 (property description). If it differed from the address first used, the first followup copy of the GP-31 was readdressed to the name of the *buyer* at the property address.

If the original GP-31 had been addressed to the *buyer*, but there also was a name and address for the *seller* (items 6 and 7 of the GP-30), the GP-31 was readdressed to the *seller*. If no alternative address was shown, telephone directories were checked for an address for the *buyer* (preferably) or the *seller*.

If the reason for return was "No such post office," a clerk retyped the GP-31 in each instance where the correct post office could be determined. Where this was not possible, the county seat or predominant post office shown for other GP-30's in the jurisdiction was substituted.

In those situations not resolved in the manner described above, the GP-31's were retyped without change of address (except "No such post office" cases) and sent via certified mail. If the reason for rejection had been "not at. . ." or "moved," "Please forward" was stamped on the envelope.

All cases not included in the foregoing were accumulated, counted, and filed as "PMR's—No further action to be taken." When a case was rejected a second time by the Postal Service, with no further alternative possible, the case was closed out and the materials were filed.

Computer Processing and Review

The GP-31 records were processed by computer between January 1972 and February 1973. A consistency edit, which also matched the individual sales records with the specifications for each area, produced a printout of the unacceptable entries. These included prices which exceeded area parameters, a "big city" code without a tax bill entry, an unacceptable use code, and the like. Any sale for an amount exceeding \$500,000 was eliminated during the same process.

The relevant GP-30 and GP-31 records were examined, and the latter were repunched as necessary and reedited by computer. (As 35 to 40 percent of the records required review, the total punching workload was approximately 300,000 documents, or 600,000 cards.)

At this point the file contained approximately 160,000 records. These were rerun in deciles based on assessment-sales price ratio intervals: The first decile contained sales for which, in each case, the assessed value equalled 10 percent or less of the sales price. Similarly, the ninth decile contained sales for which, in each case, the assessed value was 90 percent or more of the sales price. The second through eighth deciles were scanned, and, over a period of 7 months, the first and ninth deciles, comprising about 40,000 records, were reviewed individually by at least two professional staff members. In some cases, the entire file for a jurisdiction was reviewed. The reviewed records were corrected where necessary, and approximately 20,000 records were deleted.

The remaining records were tabulated, and a series of seven tables were produced for review. These contained comparisons of assessment-sales price ratios by use categories and value ranges. The relationships in these tables were reviewed for each SMSA, for each city having a population of 50,000 or more, and for each State. As a result of further corrections and deletions during processing, the final file consisted of 107,500 "good" records. Because some of these pertained to the transfer of two or more separately assessed

parcels of property, it was necessary to apportion the selling price among the parcels. This was done on the basis of respective assessed values, because the processing by the assessor affecting each component parcel was deemed controlling as to allocation. The effect of allocation was to increase the number of sales, in the sense that 107,500 sales really meant the transfer of 112,000 properties.

Data for each of the 112,000 measurable sales were entered on magnetic tape. These data included information on type of property, sales price, assessed value, an applicable identifying code, a sampling rate, and an expansion factor. For properties located within cities having a 1970 population of 50,000 or more, and within their overlying counties, data on total property taxes billed also were entered on the tape. Computer calculations then produced the assessment-sales price ratios, value distributions, basic and composite coefficients of dispersion, and, for the large cities and counties mentioned above, the nominal and effective tax rates applicable.

The assessment-sales price ratios and intra-area dispersion coefficients were calculated for counties and cities, for all use categories specified, wherever sales were frequent enough to be statistically useful—in the usual instance, for each area with 50,000 or more inhabitants. (In 1967, the only published ratios for use classes, other than nonfarm houses, were size-weighted averages and simple sales-based averages for each State, plus sales-based averages for the SMSA portions of each State.)

Following review and clearance, the tables for Volume 2, *Taxable Property Values and Assessment-Sales Price Ratios*, Part 2, *Assessment-Sales Price Ratios and Tax Rates*, were prepared for publication (see app. A for details) and sent to the printer in late September 1973. For costs incurred in the TPV survey, see appendix C.

RELIABILITY AND LIMITATIONS OF THE DATA

The assessment-sales price data in the survey were standardized insofar as possible by application to all properties of classification criteria contained in the form GP-31 questionnaire, with consequent exclusion of doubtful sales. Thus, the variable classifications

at the local level were comparable from State to State. All of the data, except those for area population and gross assessed value, were subject to sampling variation. The variability of the unweighted-mean ratios was estimated for selected major assessing jurisdictions. For the one class of property—single-family nonfarm houses—for which separate tabulations were published, the probability is 19 out of 20 that the unweighted mean of the universe of the ratios for respondent in-scope parcels would be included within the ranges indicated by plus and minus the specified percentages.

The TPV survey occurred within the framework of variation that characterized property taxation and assessment. This variation, within and among the individual States and local assessing jurisdictions, affected the taxability of particular kinds of property, prescribed and prevailing levels of assessment, total or partial exemption from property taxation, parcel identification and use-category definition, placement of initial and other assessing responsibility, the assessment cycle, the appeals process, and the influence of any equalization activity involved.

The following were among the factors conditioning any use or interpretation of the census results, specifically including statistics based on sample sales of taxable realty in each State:

1. Measurable sales used comprised a market-selected, relatively small portion of all taxable property. Resulting ratios expressed in each case the relationship between assessed value and sales price. Classification of measurable sales by kinds of property was designed to accomplish the optimum in data comparability consistent with local variation and national scope.
2. None of the census results, stated separately or as grouped data, constituted estimates of gross turnover of realty, because certain transfers not usable for ratio calculation were necessarily excluded.
3. All of the published assessment-sales price ratios were based on sampling variability.
4. Reliability of the findings based on measurable sales depended in part on the quality of the basic data that were assembled.

Chapter 4

GOVERNMENTAL EMPLOYMENT

INTRODUCTION

Purpose and Scope

The governmental employment phase of the 1972 Census of Governments provided October 1972 employment and payroll data for Federal, State, and local governments. In this phase, detailed October 1972 data were gathered and presented for each type of government by government function. State and local government data were presented by State, by type of government (county, municipality, township, school district, or special district),¹ and by function. Local government data also were presented by size group for each type of local government, by county area, and by standard metropolitan statistical area (SMSA). Summary statistics were gathered and published for coverage of full-time employees by contributory retirement systems; health, hospital, or disability insurance plans; and life insurance plans. The calculated average October 1972 earnings of full-time State and local employees were presented throughout the final reports of this phase.

A new report presented data on the number of full-time State and local government employees who were members of employee organizations² in October 1972, the types of labor-relations policies practiced by State and local governments, and on written management-labor agreements by type of government. Data also were collected and published on State and local government work stoppages during the 12 months ended October 15, 1972, by State, by type of government, and for selected governmental functions.

The universe for this phase of the census was the Federal Government, the 50 State governments, and the 78,218 local units of government identified in the governmental organization phase of the census. Data were collected primarily by means of a mail survey, although governments known to have no employees (such as school building authorities in Indiana and Pennsylvania which are essentially financing authorities with no employees or payroll) did not receive questionnaires. Data for Federal employees were obtained from the U.S. Civil Service Commission.

For the purpose of the census, the term "employee" included persons paid for personal services performed, including paid officials and persons in paid-leave status, and excluded unpaid officials, pensioners, employees of private contractors, and persons whose work was performed on a fee basis. (See also p. 35.)

Throughout the text and tables of the published reports, reference is made to the number of full-time equivalent employees. This is a statistical measure which represents the total number of employees, discounted by applying average full-time earning rates for the functions concerned. It was calculated by dividing the total payroll (full-time plus part-time) by the full-time payroll and multiplying the resultant quotient by the number of full-time employees.

Functional Categories

For purposes of the census, employment in each of the functional categories of governments was not limited solely to the

personnel directly involved in providing the service mentioned in the title of each category, but also included all support personnel of the agency or organization providing the service. Employees therefore were classified for each category in the following manner (in order of their relative importance when ranked by number of public employees):

Education. For local governments, the category of education comprised all employees of independent school districts, and personnel of city-, township-, or county-dependent school systems. It did not include county superintendents and their staffs since, in most States, these persons are concerned with general supervision rather than actual operation of the public schools. However, within school systems, the education category was not limited to teachers and professional staff, but also included administrative, clerical, maintenance, and auxiliary employees of educational agencies and institutions. In certain tabulations, the term "teachers" referred to all employees reported by school systems as instructional personnel, a category defined to include not only teachers but also principals, school librarians, supervisors of instruction, and guidance personnel, but not school superintendents or other administrative staff. Federal employment in education mainly comprised personnel of the U.S. Office of Education, the National Science Foundation, and Federal schools for Indians and others on Federal reservations. At the State level, education employment was chiefly in institutions of higher education; however, employees in hospitals operated by State universities were classified at the hospital function, and employees in agricultural experiment stations and extension services were classified at "natural resources." State education employment also included employees of State departments of education, State schools for the handicapped, the public school system of Hawaii (directly operated by the State), and also certain State-operated elementary and secondary schools in Alaska and Maine.

National defense and international relations. This category comprised only Federal civilian employees in activities classified in the U.S. *Budget* under two closely related headings—"national defense" and "international affairs and finance." A major part of this large component was accounted for by civilian personnel dealing with military functions of the Department of Defense, but the category also included the State Department, the atomic energy program, and some defense services of agencies other than the Defense Department.

Hospitals. This function included the provision, maintenance, and operation of public hospitals by State and local governments and nonmilitary hospitals by the Federal Government. Employees of hospitals which were owned but not actually operated by the government in question were excluded from this functional count.

Postal service. This category comprised the employees of the U.S. Postal Service, which was created as an independent establishment of the executive branch of the Federal Government in 1970.

Streets and highways. This category covered the provision and maintenance of highways, streets, roads, toll turnpikes, bridges, and tunnels. While this function sometimes was performed by counties and special districts, depending on the particular State, most municipalities provided this service. The category did not include policing of highways, which was classified under "police

¹ For definitions, see p. 1, n. 1; and app. D.

² An employee organization, for purposes of the census, was defined as "Any association, labor organization, federation, or council having as a primary purpose the improvement of wages, hours, and other conditions of employment among public employees."

protection," nor street cleaning, classified under "sanitation other than sewerage."

Police protection. This category was not limited to uniformed forces, but also included personnel concerned with police protection activities such as traffic regulation, coroner's office, vehicle inspection, and all clerical, communications, and other support personnel necessary for the maintenance of police activities. In addition, jailers and other persons employed in holding facilities, "lockups," or other jails not intended to serve as correctional facilities were included here. Federal police employment included such agencies as the Federal Bureau of Investigation, the Immigration and Naturalization Service, the Bureau of Narcotics, and the Secret Service.

General control. This classification included the governing body, courts, chief executive, and the central administrative and staff services of Federal, State, county, municipal, and township governments, and also of agencies at all levels concerned with personnel administration, law, recording, planning and zoning, and the like.

Natural resources. This category comprised the conservation and development of natural resources. Activities under this heading included agricultural development and research, multipurpose resource programs such as the Tennessee Valley Authority, projects of the U.S. Bureau of Reclamation and the Army Corps of Engineers, and other activities in irrigation, drainage, reclamation, flood control, soil conservation, forestry and parks, and mineral resources. Employees concerned with city and other local park facilities, however, were classified under "local parks and recreation," rather than under "natural resources."

Financial administration. This category comprised primarily those activities associated with property assessment, tax collection, and other financial activities such as the collection, custody, and disbursement of funds, accounting, budgeting, and purchasing. This function was not applied to school district or special district governments.

Public welfare. Public welfare included administration of the various kinds of assistance programs for needy persons, the operation of homes for the elderly, operation of indigent care institutions, and programs which provided payments for medical care and other services. Health care and hospital services provided directly by State and local governments were classified under "health" or "hospitals." At the Federal level, the public welfare category included such activities as the Social and Rehabilitation Service of the U.S. Department of Health, Education, and Welfare, the Soldiers' Home, and the operation of Veterans Administration homes.

Local utilities. This category included the production and/or distribution of electric power, gas, and water by local governmental agencies. Local public transit systems also were included here. State electric power agencies, however, were classified as "other and unallocable."

Fire protection. This functional classification was used only for local governments, chiefly municipalities. It included all support personnel involved in fire prevention and protection activities as well as uniformed firefighting forces. Volunteer firemen, if paid on a "per fire" or other basis, were included as part-time employees. Forest fire prevention was excluded here and included under "natural resources."

Local parks and recreation. This category covered the maintenance and operation of parks, playgrounds, swimming pools, auditoriums, publicly owned golf courses, museums, marinas, and botanical and zoological gardens.

Health. Activities included as part of this function were the administration of public health programs, health research, nursing, immunization, clinics, and other health-related activities, except hospitals. While a few special districts provided this service, the activity was performed primarily by counties and municipalities. On the Federal level, the category comprised primarily the Public Health Service and the Food and Drug Administration.

Correction. This category included Federal, State, and local correction systems and probation and parole activities for convicted offenders, but did not include employees of preconviction detention facilities (classified under "police protection").

Sanitation other than sewerage. This category included all refuse collection and disposal and street cleaning activities of local governments.

Social insurance administration. This category comprised, on the Federal level, the Bureau of Employment Security, The Bureau of Old Age, Survivors, Health and Disability Insurance, the Railroad Retirement Board, and the insurance program of the Veterans Administration. On the State level, the category included the administration of unemployment compensation and public employment offices, and related services.

Libraries. This function involved the operation and maintenance of public libraries operated by local governments. Employees of school libraries were excluded here and reported under "education"; law libraries were reported under "general control."

Sewerage. This activity included the provision, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants. These services were performed primarily by special districts and municipalities.

Housing and urban renewal. This category comprised construction and operation of housing and redevelopment projects and other activities to promote or aid housing and urban renewal. On the Federal level, it included the U.S. Department of Housing and Urban Development.

Space research and technology. This category was applied only at the Federal level, and included the employees of the National Aeronautics and Space Administration and the National Aeronautics and Space Council.

State liquor stores. This activity included the operation of liquor stores by State governments only.

Airports. This category comprised the provision, maintenance, and operation of public airports at the local government level.

Water transport and terminals. Covered on the Federal level were the U.S. Coast Guard, the Maritime Administration, the Panama Canal Company, the St. Lawrence Seaway Development Corporation, and navigation activities of the Corps of Engineers; for State and local governments, it included employment at port and terminal facilities and canals.

In certain published tables, municipal functions were grouped under two headings, common and variable. "Common" represented a grouping of functions which nearly all of the municipal governments performed, such as police protection, fire protection,

sewerage, sanitation other than sewerage, parks and recreation, highways, water supply, general control, financial administration, and libraries. "Variable" represented those functions and services which might or might not have been performed by municipal governments. For example, some provided hospitals, elementary and secondary schools, institutions of higher education, and transit systems. Other functions considered to be "variable municipal functions" included welfare, corrections, health, airports, housing and urban renewal, electric and gas utilities, natural resources, water transportation and terminal facilities, as well as other miscellaneous activities.

For discussion of the application of the functional categories in field reporting, see pages 35-36; for definitions of the specific items asked, see the appropriate report forms reproduced in appendix F and discussion on pages 35-36.

PREPARATIONS

Planning

As with the other phases of the census, planning for the 1972 public employment phase began almost as soon as the 1967 census reports were published.

In March 1970, letters were sent to 23 Federal and Government-related agencies, soliciting their comments and suggestions. That same month, Bureau staff members held a round-table meeting with representatives of seven Federal agencies which were major users of governments census data and with two staff members of the International City Management Association. There were also conferences in 1970 and early 1971 with such organizations as the Advisory Committee on Intergovernmental Relations, the International City Management Association, the Labor-Management Services Administration, the National Association of County Officials, the National League of Cities, the U.S. Conference of Mayors, and the Public Personnel Association.

Much general interest was expressed in obtaining data on employee characteristics such as age, sex, race, and levels of education that then could be cross-classified, by occupation and salary, by government jurisdiction and function. One organization advocated the conduct of a two-stage sample study of the socioeconomic characteristics of employees similar to a pretest the Census Bureau had conducted for the Department of Labor in 1966. (This pretest involved 74 governments, stratified by number of employees, and was designed to test local capability to furnish suitable data. Sixty-five of the governmental units responded, and data were furnished on 1,722 employees. No funding was provided after the pretest, so the survey itself was not conducted. One result of the pretest was the indication that the various types of administrative records used to compile the employment data requested usually did not reflect race or ethnic group. (Such data are collected, however, in the decennial census of population and housing, where they can be cross-tabulated by type of public employment but not by specific jurisdiction.) A number of agencies called for the collection and publication of data on labor relations in the public sector. Other suggestions included collection of information on premium overtime provisions, detailed classification by professional and nonprofessional occupation categories, and publication of more data on hour and wage distribution.

Based on these recommendations, it was agreed that the Bureau would expand the public employment phase to include labor-relations data. A budget request also was entered for \$520,000 in additional funds (but was not approved) to provide for other expansion, namely: A 2-percent sample socioeconomic survey of

public employees, to be conducted in two stages—(1) contact with 3,200 local and 50 State governments to obtain listings of 160,000 sample individuals, followed by (2) a mail canvass of these individuals to obtain selected social and economic data. Several Federal agencies indicated interest in sponsoring "trailer" surveys in connection with this activity. (Ultimately, a methodological study was conducted for the Manpower Administration of the Department of Labor under a reimbursable contract outside the 1972 census.) The \$520,000 budget request also included \$100,000 for increased telephone and correspondence followup, field compilation, and programming and tabulation for SMSA employment data.

Finally, within the budgetary constraints imposed for the 1972 census, it was decided that the data-collection and publication effort for the public employment phase, with the exception of the statistics on labor relations and work stoppages, otherwise would substantially repeat the tables used in the 1967 census. The most extensive change was the deletion of all data relating to the distribution of full-time employees by annual rates of pay, and deletion of data on the distribution of State employment by county; these data were not collected for 1972. Aside from the addition of new tables bearing on the membership of States and local government employees in unions and similar employee organizations, the principal changes, by volume and table, were the following:

Volume 3, Number 1, *Employment of Major Local Governments:*

Table 1 (Employment Statistics for Individual County Governments). The "Other than Education" column in the functional distribution of employment was deleted, and a column was added for the average October earnings of nonteaching employees.

Table 2 (Employment Statistics for Major Individual Municipalities . . .). Three data lines were added: Average October earnings for full-time employees, common municipal functions, and variable municipal functions.

Table 3 (Employment Statistics for Individual School Districts Enrolling 3,000 or More Pupils . . .). The columns for part-time employees and "other" full-time employees were deleted; two columns were added for the average October earnings of full-time employees—teachers, and "other."

Table 4 (Selected Employment Statistics for Individual Special Districts Having 100 Full-Time Employees or More . . .). A column was added for the average October earnings of full-time employees. Data were published by district, alphabetically within county.

Volume 3, Number 2, *Compendium of Public Employment:*

Table 14 (Employment and Payrolls of State and Local Governments by Type of Government, by Function, for States [table 15 in 1967]). The functional distribution of part-time employees was deleted, and two data lines were added for average October earnings for full-time teachers and for all other full-time employees.

Table 15 (Coverage of Full-Time Employees of State and Local Governments by Contributory Systems . . . [table 17 in 1967]). A line was added for U.S. total; the State-administered and locally administered system lines were combined into one.

Table 18 (Employment and Payrolls of Population-Size Groups of County Governments . . . [similar to 1967 table 21]). The

"100,000 or more" size class was changed to "100,000 to 199,999," and a class for "200,000 and over" was added. A "Correction" category was added to the functional distribution, and three lines were added for average October earnings—all full-time employees, teachers, and "other."

Table 20 (Employment and Payrolls of Township Governments, by Area and Population Size [similar to 1967 table 23]). The "2,500 to 4,999" and "Less than 2,500" size classes for the New England and Middle Atlantic regions were dropped and replaced by one class, "Less than 5,000." For other areas, the "Less than 10,000" class was replaced by two classes, "5,000 to 9,999" and "Less than 5,000." The two functional distribution categories used for 1967, teachers and "other," were replaced by the following: Education, teachers, highways, public welfare, general central and financial administration, and "all other."

Table 23 (Employment and Payroll of Special Districts, by Employment Size [table 26 in 1967]). The number of categories was expanded to include the following: Highways, hospitals, fire protection, sewerage and sanitation, parks and recreation, natural resources, housing and urban renewal, airports, water transport and terminals, libraries, local utilities (with a subcategory for "water only"), and other unallocable.

Similar expansion was undertaken in the tables for Volume 5, *Local Government in Metropolitan Areas* (which contained finance data as well).

The new data, to be published as Volume 3, Number 3, *Management-Labor Relations in State and Local Governments*, were designed to yield information by State on the extent of State and local government employee organization (totals and for selected functions), types of labor relations policies used, number of written agreements (by contractual agreements and memoranda of understanding) in effect on October 15, 1972, and the number which became effective during the 12 months ended on that date, and, finally, information on the nature and characteristics of each work stoppage which occurred during that same 12-month period. The characteristics ascertained on each stoppage were: (1) governmental function(s) involved, (2) number of employees involved, (3) number of work days involved, (4) major issue involved, (5) method of resolution, and (6) for stoppages involving school and higher-education institution personnel, separation of data for instructional and non-instructional employees.

Report Forms

In order to carry out the program described above, the data-collection forms used for the employment phase of the 1967 census were reviewed and modified as necessary. A section on employee organization, labor relations policies, and work stoppages was added to each of the five government employment report forms and also to each of the four composite finance and employment forms sent to independent school systems, special districts, certain dependent agencies, and municipalities and townships with less than 2,500 population. This section included one question on work stoppages, "During the past year (October 15, 1971 to October 15, 1972), has your agency experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least 1 full working day or one full work shift?" Two boxes were provided for a response—one to be checked if "no," and the other to be checked if "Yes," with a space for entering the number of such stoppages. A respondent reporting "Yes," then, was identified for the Bureau of Labor Statistics, which obtained for the Census

Bureau work stoppage data concerning (1) the number of employees participating in the stoppage, (2) duration, (3) the issues involved, and (4) the method of resolution used.

Originally, it had been planned to send each respondent reporting a work stoppage a Census Bureau work-stoppage questionnaire. In the process of clearing the proposed forms through the Office of Management and Budget (OMB) in the latter part of 1971, it was discovered that the Bureau of Labor Statistics (BLS) gathered similar information, and that, by supplementing its form, sufficient data could be collected to satisfy the needs of the census as well. Accordingly, those respondents reporting "Yes" to the work stoppage inquiry on the original questionnaire received only the mailed BLS report form (followed up by telephone and/or correspondence if necessary), thus reducing response burden.

The individual report forms are described briefly below, and are reproduced in appendix F. Approval of the various forms was received from the OMB between July and September 1971, forms design work extended from September 1971 to January 1972, and the printing was done between January and March 1972.

Forms E-1, E-2, E-3, E-4, and E-6, "Survey of Government Employment," were similar in content. They requested basic employment counts and payroll data (by function in the case of multifunction governments and by type of employee in the case of school systems and State higher education institutions) for full- and part-time employees; a distribution of full-time employees by type of single or dual provisions for retirement coverage; the number of full-time employees having (a) health, hospital, and/or disability insurance, and (b) life insurance coverage paid for wholly or partly by the employer government; and the number of employees who belonged to an employee organization which had as its primary purpose the improvement of employment conditions among public employees, the type of policy followed by the government for dealing with organized employees, the number of labor-management agreements in force as of October 15, 1972, and which became effective during the year ending on that date, and whether or not the government or agency experienced a work stoppage of 1 full day or one full working shift during the 12 months ending October 15, 1972. (Governments or agencies reporting that a work stoppage occurred during the period specified received a BLS followup form.)

The Form E-1, described above, was sent to approximately 5,300 individual agencies of State governments, other than colleges and universities.

Form E-2, mailed to approximately 600 State colleges and universities, differed in that it requested a distribution of data on full- and part-time employees (including student employees) by type of activity, with numbers and payroll for the pay period covering instructional staff, hospitals and clinics, agricultural experimental stations and farms, agricultural extension services, auxiliary enterprises, and "all other."

Form E-3 was sent to about 700 dependent city or county agencies for which the parent governments were not able to supply the necessary data.

Form E-4 was mailed to approximately 10,300 local governments: municipalities of 2,500 or more inhabitants, all New England-type townships, and all counties. Information on numbers of employees and payrolls for full-time and part-time employees was asked for the following categories:

Financial administration
General control
Streets and highways
Public welfare
Police protection
Fire protection

Street cleaning and refuse collection
Sewers and sewage disposal
Parks and recreation
Health
Hospitals and sanitariums

Water supply system
Electric power system
Gas supply system
Transit system
Natural resources
Correction
Libraries

Airport
Water transportation and terminal facilities
Urban renewal and community redevelopment
All other

The Form E-6 was sent to approximately 2,900 dependent school systems; information was requested on numbers and payrolls for full-time and part-time employees for the following categories:

Elementary and secondary education
Instructional personnel
Administrative and clerical personnel
Plant operation and maintenance personnel
Other full-time school employees not reported above
Other part-time school employees

College-grade education
Instructional staff
Auxiliary enterprises
All other

The four composite finance and employment forms, all entitled "Survey of Local Government Finances and Employment," were the following: F-29, sent to about 850 multifunction special districts; F-32, mailed to approximately 16,300 single-function special districts and dependent agencies of other local governments not subject to reporting from central records of parent governments; F-33, mailed to 14,300 independent school systems; and F-50, sent to about 18,600 municipalities and townships of less than 2,500 population. All four forms contained similar inquiries—(1) number of full-time and part-time employees; (2) full-time and part-time employee payrolls; (3) number of full-time employees covered by contributory retirement systems; health, hospital, or disability insurance; and life insurance; (4) the number of full-time employees who were members of an employee organization; (5) whether the respondent engaged in collective negotiations with employee organizations for the purpose of reaching agreement on employment conditions; and (6) whether a work stoppage, lasting at least 1 full working day or one full working shift, had been experienced during the reporting period, and, if so, how many stoppages had occurred. (For discussion of the finance portion of each questionnaire, see ch. 5.) Again, any respondent reporting a work stoppage received a BLS followup form.

During the governmental organization phase of the census (see ch. 2), employment and payroll data had been collected from small municipalities and townships so that these governmental units would not have to be contacted again during the public employment phase. As the governmental organization cards obtained in the earlier phase did not cover work stoppages, special efforts would have been necessary to properly complete this aspect of the census. However, it was necessary to canvass all general-purpose local government units in connection with a survey the Bureau was conducting for the U.S. Department of the Treasury's Office of Revenue Sharing; so, it was possible to collect work stoppage information on form F-50, Survey of Local Government Finances and Employment, for the census.

Definitions and instructions for all the forms described above were printed on the forms. (See app. F, also pp. 35-36.) Employment and payroll data, as well as data on financial transactions, were obtained from municipalities, townships, and special district governments which had less than \$5,000 revenue and less than \$200,000 debt on forms G-28 and G-30 in the governmental organization phase of the census. (See ch. 2 for data-collection details.)

Other Preparations

The appropriate table formats were developed between November 1970 and the spring of 1971. The table specifications, with the exception of those dealing with State and local government labor relations, were all developed and approved by May 1971. The table programs were written between August 1971 and September 1972.

In September and October 1971, a letter was sent to the appropriate official in 46 States (e.g., the Commissioner of Labor) asking for information to help the Census Bureau (1) understand the structure of public employee labor relations in that State, (2) to check and evaluate the responses to census questionnaires, and (3) form a permanent resource file in the Bureau. The items requested were (1) the State's legal provisions concerning public employees' rights to organize; (2) a list of recent labor disputes and settlements; (3) a list of certified bargaining units; (4) publications or studies concerning public-sector labor relations, labor laws, etc., in the State; and (5) the names of other agencies engaged in labor/management relations within the State and its local governments. Replies were received from 43 States.

Keypunch specifications were written between September 1971 and April 1972. Specifications for computer editing, correction, and imputation programs were written in October 1971, and the programs were prepared and tested between January and September 1972. The various instructions for mailing, processing, clerical examination, field enumeration, and followup were written in priority order between December 1971 and December 1972. The State and local government mailing lists were updated between mid-March and mid-August 1972, using the information collected in the governmental organization phase of the census. (See ch. 2.) The necessary census control cards were prepared at the same time.

One Bureau staff member spent 2 days in January 1973 at the Manpower Statistics Division of the U.S. Civil Service Commission in Washington, D.C., compiling employment and payroll data for approximately 2.8 million full-time and part-time Federal civilian employees from worksheets submitted by Federal agencies. (No labor relations information was gathered for Federal workers.)

Publicity letters. The 1972 Census of Governments was endorsed by a number of organizations associated with the various aspects of government at the State and local level. To encourage response in the public employment phase of the census, a publicity letter was prepared in April 1972 (see app. F for facsimile) for inclusion in the mailing packages. Three variations of the letter (with identical texts) were printed. The first, addressed to State government officials and enclosed with E-1 and E-2 report forms, carried the names of four organizations and their responsible officials:

The Council of State Governments
The Public Personnel Association
The National Association of State Budget Officers
The National Legislative Conference.

A second variant, addressed to local government officials and enclosed with the E-4 and E-6 report forms, carried the names of the four organizations listed above and also the following:

The International City Management Association
The National Association of Counties
The National League of Cities
The National Municipal League
The U.S. Conference of Mayors

A third variant, also addressed to local government officials, but enclosed with the F-29, F-32, F-33, and F-50 forms, carried all of

the above names plus those of The Municipal Finance Officers Association and The National Association of Tax Administrators.

ENUMERATION

Mailout

In the late summer and fall of 1972, the necessary mailing packages were assembled and labelled at the Bureau's Jeffersonville, Ind., facility. Each package consisted of an appropriate publicity letter, a report form in duplicate (the original carried the computer-generated mailing label, the duplicate was the respondent's file or working copy), and a postage-paid return envelope, all inserted in a window mailout envelope. The address on the return envelope varied with the type of form: Most provided for return to Jeffersonville, but packages directed to units also in the annual survey sample or otherwise requiring special handling, and E-1 and E-2 forms mailed to State agencies, all contained return envelopes addressed to Bureau headquarters. These E-1 and E-2 forms were handled in a special manner: The mailing labels for these were printed four times and attached to four sets of report forms in Jeffersonville. These sets then were sent to Suitland for mailout and following control. Before mailout, a number of these E-1 and E-2 forms required additional "tailoring" to achieve appropriate functional detail, and others had to be grouped together and sent to central reporting offices.

The initial mailout of approximately 69,800 government employment and composite forms, together with a number of publicity letters, took place during the last week of October 1972. (See the table below for specific quantities mailed. Certain agencies, which were canvassed by Bureau field agents, were excluded from the mailout.)

Check-In and Mail Followup

Following a listing of identification numbers prepared at Bureau headquarters, clerks in Jeffersonville punched a check-in card for each completed report received and batched by the returns form number. All correspondence, postmaster returns, and most of the completed forms were forwarded to Suitland; the remaining returns (covering basic information for small units) were screened for completeness and legibility, edited for reasonableness and accuracy, and were held for data punching (see below). At selected intervals, the check-in cards were tallied and sent to Suitland where they were matched against the census control records. A similar procedure was followed in Suitland for returns received there. Unmatched cases, i.e., those for which there were no returns, were identified, and a set of address labels was prepared for followup mailing to the unmatched cases.

There were three followup mailings—on November 20 and December 11, 1972, and in early February 1973. The final mailout and return figures were as follows:

Form Number	Initial mailout	Returned Number	Percent
Total	69,789	57,836	83
E-1	5,262	5,100	97
E-2	597	593	99
E-3	678	596	88
E-4	10,292	8,726	85
E-6	2,896	2,676	92
F-29	857	702	82
F-32	16,269	12,744	78
F-33	14,341	12,172	85
F-50	18,597	14,527	78

Field Enumeration

Certain incomplete returns, for which additional information could not be obtained by telephone, correspondence, reference to published reports, or resolved by imputation, were referred to Bureau field agents for followup. These agents also visited about 500 cities and counties with complex operations and compiled all of the necessary data. These visits required an average of 2.1 manhours each, exclusive of travel time.

Between September 25 and October 6, 1972, Bureau field agents were trained on enumeration and followup techniques for the government employment and finance phases (for which field work was conducted in a combined operation). Field work began on October 16 and was completed at the end of February 1973 with a total workload of 1,300 cases.

Generally, the field agent contacted the county or city clerk, county or city comptroller, or school system superintendent, and obtained as much information as possible from the local payroll records. Each agent was furnished with detailed instructions for completing the forms, including the following which served to clarify the intent of the definitions contained on the report forms:

Employee. Defined as any person on a government payroll, including all officials, salaried workers, laborers, and *paid* volunteers. The following were to be reported as employees: (a) government officials compensated only from fees they collected and retained; (b) government officials paid flat yearly, quarterly, monthly, or per meeting amounts; and (c) volunteer firemen who received pay on a per fire basis (but only if they worked during the reported payroll period). The following categories were to be excluded: (a) unpaid officials and volunteers (including officials who received only reimbursement for expenses from the governmental unit); (b) contractors and their employees; (c) pensioners; (d) inmates of prisons, hospitals, and other institutions who received pay for their services; (e) persons receiving pay for work-relief; and (f) persons paid entirely by some other government for services performed for the government being enumerated. The latter were to be classified as employees of the paying government. Employees paid directly by two or more governments simultaneously were to be classified as part-time employees of each government paying them, and only the portion of salaries paid by each government were to be reported.

For purposes of the census, part-time employees were those who did *not* work the standard number of hours per week (usually 35 to 48 hours) for the governmental unit. This category included officials not serving on a regular, continuing basis, paid volunteer firemen, most school bus drivers, and all student help in educational institutions. If the level at which an official or employee was paid could not be considered compensation for full-time work, or if his duties were such that he would be expected to have other employment, he was to be classified as a part-time employee. Any temporary or seasonal employee working on a full-time basis during the pay period being reported, however, was to be reported as a full-time employee.

Functionalization of data. The agent was instructed to follow the functionalization indicated on the report form, but several areas were found to cause difficulty in reporting. Resolution was suggested in the following manner: Where departments of public works encompassed a number of functions such as highways, street cleaning and refuse collection, sewers and sewage disposal, parks and recreation, and water supply, it was necessary to break out the payroll and total number of employees in order to allocate them among the different functions. One suggested method for doing

this was to prorate the payrolls and employees on the basis of budget allocations. Other types of multifunction agencies, such as departments of public safety and departments of natural resources, could be handled in a similar manner. Lockup and correctional facilities were to be distinguished by purpose: The main purpose of a correctional facility would be the rehabilitation of prisoners, while lockup facilities were used for 48-hour detention or for holding prisoners awaiting trial. Lockup facilities were to be classified under "police protection."

Retirement and other insurance coverage. The data collected for this type of coverage referred to full-time employees only, with no duplication among the various categories of coverage. Retired employees were not to be included, even though they may have been included on health and life insurance rolls.

Employee organization. The field agent was instructed to include only organizations that existed primarily for the "improvement of wages, hours, and other conditions of employment." Thus, organizations such as a welfare and recreation association, which provided only recreation services, were not to be included. Generally, if an organization had the word "union" or "federation" in its title, it would be included, but if the word "association" appeared in the title further inquiry was to be made. The following organizations were to be included as a matter of course:

- American Federation of State, County, and Municipal Employees (AFSCME)
- Service Employees International Union (SEIU)
- International Association of Fire Fighters (IAFF)
- Fraternal Order of Police (FOP)
- National Education Association (NEA)
- American Federation of Teachers (AFT)
- American Nurses Association (ANA)

Labor relations policy. To be listed as "collective negotiations," both labor and management would have to be equal bargaining participants, and if an agreement had been reached it would be contained in a mutually and legally binding document. For reporting in this study, however, there did not have to be a written agreement for the collective negotiation policy; negotiations may have been in progress. A listing of "meet-and-confer discussions" would be appropriate if labor and management were not equal; written agreements between such parties were usually in the form of memorandums of understandings or in terms of personnel policies and regulations. The agent was provided with a summary listing of the labor relations laws for each State; he referred to this listing to determine whether or not members of a particular organization should be included and in classifying types of labor relations policies that were permissible.

Work stoppage. Any abnormal absence from work due to labor problems for at least one full working shift constituted a work stoppage. Some less commonly used terms were listed: sick-in, sick-out, "blue flu" (police), "white flu" (nurses), job action, sick call, wildcat strike, etc.

Dependent agencies. In his enumeration, the agent had to make certain that all dependent agencies of a government had been canvassed. He was instructed to review closely the finance data for such functions as hospitals, utilities, housing and urban renewal, libraries, airports, and health agencies to ensure that all personal service expenditures were accounted for. He was given description sheets of local governmental organization by State which contained sections on special districts and subordinate agencies and areas that listed possible types of dependent agencies. He also was provided

with State-by-State instructions for classifying local finances in connection with the finance phase of the census (see ch. 5), he was to review these instructions for clues regarding the existence of dependent agencies. Finally, it was possible to cross-check the data he had collected against the relevant 1967 census reports and perhaps detect missing items in this manner.

Clerical Examination and Followup

As completed returns were received from the check-in operation, they were individually examined by the technical staff at Bureau headquarters and by a specially trained staff in Jeffersonville to make certain that the figures were reasonable and that no function had been omitted. Except for new units, and for reports examined in Jeffersonville, it usually was possible to cross-check the 1972 returns against those for prior years—either the annual survey forms or the 1967 questionnaires—or against published reports from the 1967 census.

Examiners at Bureau headquarters gave particular attention to the returns for units to be shown separately in the published tabulations. These usually were identified by the population or enrollment size indicated in each unit's identification code. The types of units for which data were to be published individually were the following:

- Type 1. Counties—all units.
- Type 2. Municipalities—all units with a population of 10,000 or more.
- Type 3. Townships—all units with a population of 10,000 or more in 11 States (Connecticut, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, and Wisconsin).
- Type 4. Special districts—all units with 100 or more full-time employees.
- Types 5. School districts—all units with an enrollment size of and 6 3,000 or more.

The E-4 forms (all counties, plus municipalities and townships having 2,500 or more inhabitants) were also checked against computer listings of selected functions in local governmental units for their areas and compared with individual State description sheets of dependent and independent agencies and districts to make certain that supplementary report forms had been received for all dependent agencies of the parent unit reporting on the basic E-4 form.

The payroll intervals on each form were checked to make certain that they were reasonable. Payroll data from supplementary forms were posted to the basic form for the parent unit, and special care was taken that these data conformed to the payroll intervals reported for the parent agency. Multiplication factors were provided if conversion was necessary; for example, a twice-a-month payroll could be changed to weekly by multiplying by a factor of 0.452.

The examiners then proceeded to item-by-item editing and coding of each report form. Headquarters examiners followed the instructions reproduced in figure 4 and referred to the same definitions furnished the field enumerators (see pp. 35-36).

Jeffersonville examiners received other step-by-step instructions, which they followed in such tasks as converting payroll figures to monthly equivalents and computing the average monthly earnings for full-time and part-time employees. If the average full-time earnings exceeded \$1,500, the examiner was instructed to refer to

Figure 4. Specific Instructions for Each Form

Item	Single function E-1, E-3, F-32	Schools E-2, E-6, F-33	Multifunction E-4, F-29	Small general governments F-50
Payroll interval	There must be an entry in boxes 185 and 186. Codes: Monthly = 1, twice a month = 2, each two weeks = 3, weekly = 4.			
Payroll amounts	Strike out cents in all data entries and insure a legible code for each entry.			
Employees and payrolls	Compute monthly averages for full-time employees to check extremely high (more than \$1500) or extremely low (less than \$250) monthly averages. Averages above or below these figures should be noted for review. If average pay for part-time employees exceeds the average pay for full-time employees, note for review.			
Fiscal year payrolls	Form <u>E-1</u> only: Check fiscal year payroll against monthly payroll. Monthly payroll should be approximately one-twelfth of fiscal year payroll. If not, note for review.	Not applicable	Not applicable	Not applicable
Salaries and wages in fiscal year (code z in expenditure section)	Forms <u>F-29</u> , <u>F-32</u> , <u>F-33</u> , <u>F-50</u> only Check fiscal year salary against monthly payroll. Monthly payroll should be approximately one-twelfth of fiscal year salary. If not, note for review.			
Monthly payroll amounts reported as <u>annual</u> pay (Note: If changes are made, be sure payroll interval code = 1)	Divide each payroll by 12	Check the number of months per year each class of employees is paid and divide each class by the appropriate number of months.	Divide each payroll by 12	Divide each payroll by 12
Average pay	Acceptable rate of change from prior year is -10% decrease and +15% increase. If these percentages are exceeded, note schedule for review.			
Number of full-time employees	Acceptable rate of change from prior year is + or -75% for 20 or less employees + or -50% for 21-50 employees + or -20% for more than 50 employees If these percentages are exceeded, note schedule for review.			
	Retirement and other insurance coverage, full-time employees			
Total full-time employees	Check that full-time employees total from "Employees and Payrolls" section is the same as amount in box 215. If not, substitute total in box 215.	Check that the totals of full-time instructional and full-time noninstructional employees from "Employees and Payrolls" section are the same as amounts in boxes 200 and 215. If not, substitute totals in boxes 200 and 215.	Check that the total of full-time employees from "Employees and Payrolls" section is the same as amount in box 215. If not, substitute total in box 215.	Not applicable
Full-time employees with retirement coverage	Check that sum of boxes 216 thru 220 = 221. Check that box 221 is greater than 75% of box 215. If not, note for review.	Check that sum of boxes 216 thru 220 = 221 and the sum of boxes 201 thru 205 = 206. Check that box 221 is greater than 75% but less than or equal to 100% of box 215 and that box 206 is greater than 75% but less than or equal to 100% of box 200. In either case, if they are less than 75%, note for review; if <u>more</u> than 100%, make equal to 100%.	Check that sum of boxes 216 thru 220 = 221. Check that box 221 is greater than 75% but less than or equal to 100% of box 215. If less than 75%, note for review; if <u>more</u> than 100%, make equal to 100%.	Not applicable
Full-time employees without retirement coverage	Check that sum of boxes 221 + 222 = 215.	Check that sum of boxes 206 + 207 = 200 and sum of boxes 221 + 222 = 215.	Check that sum of boxes 221 + 222 = 215.	Not applicable
Health, hospital, or disability insurance	Check that sum of boxes 224 + 226 = 215.	Check that sum of boxes 209 + 211 = 200 and sum of boxes 224 + 226 = 215.	Check that sum of boxes 224 + 226 = 215.	Not applicable
Life insurance	Check that sum of boxes 225 + 227 = 215.	Check that sum of boxes 210 + 212 = 200 and sum of boxes 225 + 227 = 215.	Check that sum of boxes 225 + 227 = 215.	Not applicable

Figure 4. Specific Instructions for Each Form—Continued

Item	Single function E-1, E-3, F-32	School E-2, E-6, F-33	Multifunction E-4, F-29	Small general governments F-50
Employee organization, labor relations policies, and work stoppages				
Preliminary edit	Check if the respondent has made an entry (note: zero is valid entry) anywhere in this section. If this is true, continue with the edit procedures below. However, if the entire section is blank (i.e., the respondent has not attempted to answer this section at all) and there are more than 50 full-time employees reported in box 215, note for review. If the section is blank and there are 50 or less full-time employees, continue with the edit procedures below.	Check if the respondent has made an entry (note: zero is valid entry) anywhere in this section. If this is true, continue with the edit procedures below. However, if the entire section is blank (i.e., the respondent has not attempted to answer this section at all), note for review.	Check if the respondent has made an entry (note: zero is valid entry) anywhere in this section. If this is true, continue with the edit procedures below. However, if the entire section is blank (i.e., the respondent has not attempted to answer this section at all) and there are more than 50 full-time employees reported in box 215, note for review. If the section is blank and there are 50 or less full-time employees, continue with the edit procedures below.	Not applicable
Extent of employee organization--total	Check that amount in box 237 is less than or equal to amount in box 215. If it is <u>more</u> , make 237 = 215.	Check that amount in box 237 is less than or equal to sum of amounts in boxes 200 and 215. If it is <u>more</u> , make 237 = 200 + 215.	Check that amount in box 237 is less than or equal to amount in box 215. If it is <u>more</u> , make 237 = 215.	Check that amount in box 237 is less than or equal to sum of full-time employees from "Employees and Payrolls" section.
Extent of employee organization--by function	Not applicable	Check that amount in box 238 is less than or equal to 100% of box 200. Check that amount in box 239 is less than or equal to 100% of box 215. If they are greater than 100%, make them equal to 100%. Check that 238 + 239 = 237; if not, note for review.	Check that amounts on boxes 240 thru 245 are less than or equal to 100% of equivalent functions in boxes 038 thru 122. If amounts in 240 thru 245 are greater make them = to amounts in 038 thru 122.	Not applicable
Labor relations policy	Code for box 230: Yes = 1, No = 0. Code for boxes 231 and 232: Mark = 1, No Mark = 0. If entry in box 237 is "0" and box 230 or box 251 is coded "1", note for review.			
Labor relations policy--I	If box 230 is blank and there is no entry or "0" in boxes 231 thru 236, put a "0" in box 230. If box 230 is blank but there is an entry greater than "0" in boxes 231 thru 236, enter code "1" in box 230. There must be an entry in box 230.			There must be an entry in box 230.
Labor relations policy--II	If the entry in box 230 is a "1", there must be a mark in boxes 231 and/or 232. See instructions below for boxes 233 thru 236. If you are unable to determine code for boxes 231 and/or 232, note for review.			Not applicable
Labor relations policy--III	If there is an entry greater than "0" in boxes 233 and/or 235, enter code "1" in box 231. If there is an entry greater than "0" in boxes 234 and/or 236, enter code "1" in box 232.			Not applicable
Labor relations policy--IV	If entry in box 233 (235) is "5" or more and entry in box 235 (233) is "0", put larger entry in both boxes. Follow similar procedure with boxes 234 and 236.			Not applicable
Work stoppages	There must be an entry in box 251. Codes: Yes = 1, No = 0. If there is no entry, substitute a "0".			

a prepared list of such earnings by State, by type of government, by type of employee; if the reported figure exceeded the specific range shown, it was to be adjusted. If the average full-time monthly earnings for instructional personnel was less than \$400 a month, the entry was referred for technical review. If the average full-time monthly earnings for any other type of employee was less than \$250 a month, the employment and payroll entries were incorporated in the part-time column; conversely, if the average monthly earnings for part-time instructional personnel or any other types were more than \$400 and \$250, respectively, the entries

were moved to the full-time column. On the composite and E-1 forms, resultant monthly payroll totals were compared with the reported yearly payroll figures for consistency. Other internal consistency checks were made between the number of employees reported working and the numbers reported as with or without retirement coverage. Report forms that were edited completely, passing the above checks plus those required for the finance figures (see ch. 5) and review by supervisors, were sent for keypunching of the data; report forms which did not pass the edit requirements were referred to Bureau headquarters for further review.

Obtaining work-stoppage information. Whenever a return indicated the occurrence of a work stoppage during the 12 months ended October 15, 1972, information needed to complete the census was obtained from the Bureau of Labor Statistics (BLS). The Census Bureau made its first requests for such information in January 1973; the BLS collected and furnished the responses from that time through October 1973. By December 1972, the BLS already had collected for its own use data on stoppages by location occurring in calendar years 1971 and 1972, and these were sent to the Census Bureau. To limit duplication of effort as much as possible, the BLS established a separate file for the census requests. Each governmental unit reporting a stoppage on its census questionnaire for which the BLS did not already have complete information was sent a BLS work stoppages report form together with a supplementary questionnaire (see app. F for facsimiles) requesting information specifically needed for the census, such as the number of instructional and noninstructional personnel involved (in the case of schools) and about the final method used to resolve the dispute. On return, the completed forms were photocopied, and the copies were sent to the Census Bureau for tabulation. A response rate of over 90 percent was experienced. Except for a few cases handled by BLS regional offices, virtually all of the work was handled by one clerk in BLS headquarters in Washington, D.C., who spent approximately 260 man-days on this project. The work was done at no cost to the Census Bureau, which received information on 381 cases.

At the Census Bureau, each work stoppage was coded by type of government function (see list below), number of employees involved, number of work-days idle, issues involved (see list below), method of resolution (see list), and number of man-days idle. The codes assigned were as follows:

Function	Work stoppage issue	Method of resolution
1. Teachers	1. Salary and wages	1. Injunction (court order)
2. Other education	2. Hours	2. Mediation
3. Highways	3. Fringe benefits	3. Compulsory arbitration
4. Welfare	4. Employee organization	4. Voluntary arbitration
5. Hospitals	5. Grievance	5. Factfinding
6. Police	6. Other	6. Other
7. Fire		
8. Sanitation		
9. All other		

Followup. Followup was mandatory for incomplete census reports from any government for which separate statistics would be published. Where possible, published local reports were used as reference sources. An estimated 25 to 30 percent of all returns required recontact with respondents; most of this technical followup was done by telephone from Bureau headquarters. For another 10 percent of local governments, it was possible to use employment figures for prior years. (When it was known that a governmental unit had less than 10 employees, no followup took place.) Where prior-year employment data were carried forward, a factor of 5 percent, compounded annually, was added to the prior-year payroll to compensate for increasing costs in the intervening year(s).

During the examination process in Suitland, it was discovered that the E-2 questionnaire made no provision for State institutions of higher education to report employee organization in their teaching hospitals. Of the 597 institutions, 70 had such hospitals. These were contacted by telephone and the necessary codes were added to their reports. The appropriate computer program also was changed to accept the extra codes.

No particular problems were encountered in the examination process, which proceeded without incident in Jeffersonville from November 1972 to May 1973, and at Bureau headquarters (together with followup) from January to December 1973. (Here, beginning in March 1973, examination had to be extended over a longer period in order to give priority to the revenue sharing program, and in June the staff had to turn its attention to handling sample employment data needed for an annual report series.) At Suitland, editing and technical followup was conducted by a staff that averaged 10 persons, including examiners, an examination supervisor, a project manager, and several professionals who handled difficult cases—particularly those in which labor relations were involved. The Jeffersonville staff averaged 15, including one supervisor.

PROCESSING

The volume of work stoppage data did not warrant computer use; therefore, these were tabulated manually in May 1974. All other data were punched in Jeffersonville, where approximately 67,000 original records were handled between November 1972 and October 1973. From assembly of mailing packages through check-in, review, and punching, work on this phase of the census in Jeffersonville required approximately 8,600 man-days.

The punched data were edited by computer at Bureau headquarters in a series of 13 specific runs which performed the following functions:

1. The records were sorted by identification number.
2. A standard 300-word record was set up for each governmental unit encountered, and the data were edited for completeness, reasonableness, and internal consistency. An error list was printed out for clerical review. (The technical staff made necessary corrections, which were punched in Jeffersonville.)
3. Data correction cards were punched, sorted, and merged with the original file.
4. The data in the file were corrected as indicated by the correction cards, internal calculations (such as full-time equivalents) were revised, and the corrected records were re-edited as in item 2 above.
5. The computer work units were merged into a single file.
6. Duplicate unit records were eliminated.
7. A "finder" list was developed for nonrespondent units, and standards for imputation of missing records were established.
8. Data were imputed for nonrespondent units.
9. The imputed records were replaced with "late arrival" data, if available.
10. The E-1 and E-2 records for each State were consolidated into a single 300-word record for the State.
11. State-local school system data were entered, where necessary.
12. The data for dependent school systems were recoded.
13. The recoded data for the dependent school systems were added to the records for the parent governments.

In addition to the programs described above, most of which were adapted with only minor modifications from those used in the 1967 census, several analytic programs were developed and utilized to improve the accuracy of the employment data and assure their compatibility with the finance data.

In early February 1973, the annual sample data were copied out of the merged, corrected data files and were processed separately to provide the annual reports.

Computer runs frequently were delayed because of low priorities assigned to the governments census. Otherwise, no significant computer problems were encountered. By November 1973, technical processing was virtually completed. The tabulation runs for management-labor relations data were produced in January

1974, and by mid-April the final computer tabulations of employment data had been received. All of the tabulations were subjected to technical and professional review. Review and correction of the employment tables and preparation of the accompanying text and chartwork were completed by the end of July 1974.

The text and tables for Volume 3, *Public Employment*, Numbers 1, 2, and 3, were sent to the printer from July through September 1974, and the relevant employment materials for Volume 5, *Local Government in Metropolitan Areas*, were supplied in time for that report to be published in the fall of 1974. (See app. A for publication procedures and report issue dates.)

Chapter 5

GOVERNMENTAL FINANCES

INTRODUCTION

Scope

The governmental finances phase of the 1972 Census of Governments provided basically the same data for fiscal year 1971-72 as collected and published in Volume 4, Numbers 1 through 5, of the 1967 Census of Governments. The 1972 census covered taxes and other revenue, by source; expenditures, by function and by character and object; indebtedness and debt transactions, by term and character; and holdings of cash and securities—for the Federal Government, the 50 States, 3,044 counties or county equivalents, 35,508 municipalities and townships, 15,781 school districts, and 23,885 special districts.

In addition to summaries, data were published separately for the Federal Government, each State and county government, for each municipality or township with 10,000 or more inhabitants in 1970, for each independent school district enrolling 3,000 or more pupils in 1971-72, and for selected "large" special districts with either revenue or expenditure in excess of \$1.5 million during the fiscal year, or debt outstanding at the end of fiscal 1971-72 of \$10 million or more.

Sources of Statistics

Federal Government. The amounts published for the Federal Government in the 1972 census were taken directly from the Census Bureau's annual report, *Governmental Finances in 1971-72*, issued in January 1974. The Federal Government financial data were obtained primarily from 1972 data presented in *The Budget of the United States Government for the Fiscal Year 1974*. Annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue provided additional detail. Amounts of Federal payments to State and local governments were obtained in some detail from the contributing Federal agencies.

Federal budget receipt and expenditure data were recorded in categories uniform with Census Bureau State and local government functional classifications (see app. D). In addition, the following adjustments were made to Federal data to arrive at census "revenue" and "expenditure" amounts based on major differences between the census and the Federal budget series:

1. The financial transactions of Government enterprises were included in Federal budget figures only to the extent of their net effect (plus or minus) upon budget expenditures; census figures included gross revenue and expenditure of Government enterprises (other than loan and investment transactions).
2. Receipts from various enterprises or market-oriented Federal activities, from interest on loans the Government had made, from sales of property or products, and from certain other reimbursements from non-Federal sources, as well as receipts from charges for quarters and subsistence furnished to employees, were treated in the Federal budget as offsets against expenditures and resulted in reducing Federal expenditure totals of related activities. For census purposes, these amounts were counted as revenue and added back to expenditure.

3. Federal budget receipts and expenditures for fiscal 1972 included various financial transactions of trust funds which before fiscal 1967 were excluded. Such transactions were included in census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, and District of Columbia funds).
4. Although interfund and intragovernmental transactions were netted out of Federal budget totals, such transfer amounts were included in Federal figures for various receipts and expenditure categories. Census figures excluded such transfers.
5. Federal budget expenditures included interest accrued but not paid during the fiscal year; census data on interest were on a disbursement basis.
6. The net excess of loan disbursements or loan repayments of Federal loan accounts was added to expenditures or to receipts in developing Federal budget totals. Such loan transactions were excluded from census reporting of Federal data.

State governments. Financial information for State governments, also used for the Bureau's annual survey (published in *State Government Finances in 1972*), was compiled by Census Bureau representatives from official records and reports of the various States. Mail canvassing (described below) was used to gather data on State tax revenue and on the finances of State-administered retirement systems and of State colleges and universities. The collected figures were classified according to standard census categories for reporting of State finances (see below and app. D) and subjected to intensive review.

Local governments. Financial statistics collected for counties, municipalities and townships, school districts, and special districts were obtained primarily by mail canvass (see below); however, basic data for 153 cities with populations of 100,000 or more and 128 counties with populations of 250,000 or more were compiled in the office and/or in the field by Census Bureau staff members from official local reports and records. Supplemental questionnaires or direct contacts then were used to complete the census records. The data for an additional 2,300 smaller general-purpose governmental units and 1,900 school districts were also compiled. (See p. 47.)

Major Financial Sectors and Types of Transactions

Underlying the presentation of governmental data in the census was a classification by financial sector, namely, "general government," "utilities," "liquor stores," and "insurance trust activities" and the classification of certain types of transactions as "intra-governmental" and "intergovernmental." These are described below.

General government. This sector referred to all government revenue and expenditure except for specifically defined utility, liquor store, and insurance trust amounts.

Utilities. For census reporting purposes, the term "utilities" related only to water supply, electric power, gas supply, and transit systems owned and operated by local governments.

Liquor stores. This term related to such stores operated by 17 State governments and by some local governments in four States.

Other commercial-type operations of governments—port facilities, airports, housing projects, toll highways, and the like—as well as all such agencies and activities of the Federal Government (including its various corporations and the U.S. Postal Service) were treated as part of the general government sector. "Utility revenue" and "liquor stores revenue" comprised amounts from sales of goods and services by undertakings so classified. "Utility expenditure" and "liquor stores expenditure" comprised all spending involved in provision and conduct of such undertakings—i.e., acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt.

Insurance trust activities. This sector consisted of contributory retirement systems for public employees and governmental social insurance and life insurance programs. "Insurance trust revenue" comprised only (1) retirement and insurance contributions (including social insurance "taxes" and veterans' insurance "premiums") received from insured individuals and their employers, and (2) for State and local systems, earnings on investment assets of insurance trust funds. "Insurance trust expenditure" comprised only insurance benefits and repayments of contributions from insurance funds. Employer contributions and other transfers made by the administering governments to their insurance trust funds were treated as intragovernmental transactions (see below), rather than governmental revenue or expenditure, and the same was true for interest earnings of Federal insurance trust funds.

Costs of administering insurance trust activities were classified as general expenditure. Also, several major "insurance" programs administered by the Federal Government—crop and farm mortgage insurance, home mortgage insurance, investment guarantee activities, and the like—were not classed as insurance trust activities but, like numerous other commercial-type activities, as general government functions. Insurance premium receipts of such activities were classified as general revenue from charges for services and their payments of losses as general expenditure.

Intragovernmental transactions. Since the data utilized for each individual government represented a consolidation of amounts for its various funds, payments between funds were eliminated for census reporting. Thus, a government's employer contribution to a retirement fund it administered was not counted as expenditure, nor was the receipt of this contribution by the retirement fund considered as revenue. For census purposes, only the payment from the fund for retirement benefits was classified as a governmental expenditure (insurance trust expenditure in this example).

The substantial amount of interest paid by the Treasury to the Federal insurance trust funds, which had all their reserves invested in Federal securities, was excluded from Federal interest expenditure and insurance trust revenue to avoid duplication of data in financial aggregates. However, this approach was not followed in the case of interest paid by a State or local government on any of its own debt that was held as investment securities by insurance funds it administered (mainly because of the difficulty of identifying such transactions).

Intergovernmental transactions. Funds flowing between governments (subject to limited exceptions) were treated distinctively as "intergovernmental revenue" and "intergovernmental expenditure"—mainly representing grants-in-aid and the sharing of tax

proceeds, but also including payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis.

Total revenue and total expenditure for an individual government included any intergovernmental amounts. (However, to arrive at nonduplicative totals of revenue and expenditure for groups of governments, intergovernmental transactions among them would require netting out.)

The value of intergovernmental aid "in kind," such as commodities distributed by the Federal Government for school lunch purposes, was not treated as intergovernmental revenue or expenditure. Furthermore, there were some kinds of transactions between governments that were isolated for special treatment as intergovernmental in nature; for example—

Contributions made by local governments to State-administered retirement systems that covered their employees were included, without distinction, as part of the "current operation" expenditure of the local governments involved, and were included with State insurance trust revenue.

No attempt at special treatment was made in the case of interest on outstanding debt that was paid to other governments holding the securities involved.

No special handling was attempted for transactions where governments dealt as ordinary suppliers and customers—e.g., in purchasing property, utility services, or supplies from one another.

For a more detailed explanation of the above and other concepts used in reporting governmental finances in the 1972 census, see "Appendix D, Classification of Governmental Finances."

PLANNING AND PREPARATION

As with the other phases of the census, suggestions for tabulation changes or questionnaire modification were solicited from data users, particularly other Federal agencies. Following are a few of the suggestions considered, but rejected because of budgetary constraints and/or the need to limit response burden: (1) Greater detail on Federal grants-in-aid to State and local governments, (2) data on municipal income taxes and revenue from licenses and permits, and (3) detailed data on the budgets and personnel of organizations engaged in air-pollution control, occupational health functions, and regional planning.

In the 1967 census, financial data had been compiled in the field for 1,973 counties. It was proposed in the spring of 1970 that field compilation for 1972 be extended to 617 more counties, and thus eliminate all county finance mail canvassing in 18 States. It also was proposed that data for 25 percent of the 1,309 cities in the 10,000-25,000 population range be field compiled. It was estimated at the time that the two proposals would have added \$60,500 to the cost of the census. These proposals were not adopted.

It was decided in the spring of 1971 that finance data would be collected in the following manner: Data from official reports and records would be compiled by census personnel either at Bureau headquarters or in the field for all counties in 11 States where responsibility for county financial administration was highly decentralized—Arkansas, Georgia, Indiana, Louisiana, Michigan, Mississippi, Missouri, Nebraska, South Dakota, West Virginia, and Wyoming. In 21 other States, the county officials would receive report forms through the mail, but would be given the option of submitting, instead, their own published reports for Bureau compilation. In 16 States, this option would be offered only after

mail-followup efforts to obtain completed census report forms had been unsuccessful. In the remaining two States—Connecticut and Rhode Island, no organized county governments exist.

The table outlines for the volume 4 reports were developed between November 1970 and March 1971; the final decisions on table content were made in May; and the final specifications for tabulations and layout were approved in early August 1971. In late June, final decisions were made on the criteria to be used in computer editing; between July and September, the specifications for the table programs were written; the computer programs used for the finance phase of the 1967 census were reviewed; and the specifications for editing, correcting, and imputing 1972 data were written. The corresponding computer programs were written between September 1971 and July 1, 1972.

Modification of the 1967 finance questionnaires was begun in December 1970; between June and August 1971, the forms were submitted to the Office of Management and Budget for clearance and were sent to print.

Special reporting instructions were prepared for respondents in each of 48 States (none were necessary for Alaska or Delaware). These were written, reviewed, and printed on a flow basis between April 1971 and January 1972. The instruction sheets accompanied report forms F-21 (municipalities) in 47 States, F-28 (counties or county equivalents) in 44 States, and F-33 (school systems) in 36 States.

Mailout instructions and control procedures were written between August 1971 and April 1972. Based on the results of the government directory phase of the census (see chapter 2), the finance mailing lists were updated, and a control card was prepared for each respondent. This was done between March and July 1972.

The field manual for use by Bureau personnel was rewritten between April and June 1972. Twenty field compilers were trained in a formal 3-week session, which lasted through August 15 (but they were immediately assigned to work on the revenue-sharing survey until October). On-the-job training of office compilers began in early July 1972 and continued through December of the same year.

A publicity letter (form FX-A) was prepared to be mailed out with the F-21 and F-28 report forms sent to municipalities and counties. This letter indicated advocacy of the census by the following organizations:

- The Council of State Governments
- The International City Management Association
- The Municipal Finance Officers Association
- The National Association of Counties
- The National Association of State Budget Officers
- The National Association of Tax Administrators
- The National League of Cities
- The National Legislative Conference
- The National Municipal League
- The U.S. Conference of Mayors

When the letter was used to accompany followup mailings in the fall of 1972, it was updated to account for several changes in leadership among the named organizations. (For facsimile of this letter, see app. F.)

Report Forms

A series of specifically tailored report forms was used in the governmental finances phase to request data from States, counties, municipalities and townships, school districts, and special districts covering the fiscal year ending between July 1, 1971, and June 30, 1972. (See app. F for facsimiles.) Each respondent was asked to

specify the precise ending date of his governmental unit's fiscal year. Four of the forms—F-29, F-32, F-33, and F-50, were composite finances and employment report forms, allowing collection of both types of data at one time. The employment portions are discussed in chapter 4.

F-21. Survey of Municipal Finances. Mailed to approximately 16,000 municipalities and New England-type townships with 2,500 or more inhabitants. Dollar amounts of revenue were to be entered for these categories:

- Taxes—property taxes; sales taxes (general, gasoline, liquor, cigarette and tobacco, public utilities, other); licenses, permits, and other taxes (income, payroll, or earnings; motor vehicle licenses (local), other)
- Utility sales—water, electric, gas, and transit
- Other sales and service revenue—sewerage, refuse collection, hospital, education (gross receipts from sale of school lunches, other school receipts including tuition), recreation charges, airports, parking facilities, water transportation and terminals, municipal housing project rentals, other
- Special assessments
- Receipts from sale of property
- Interest earnings
- Miscellaneous other revenue
- Intergovernmental revenue from the State, from other local governments, and directly from the Federal Government (to be reported by level of government from which received)—general support, streets and highways, education, public welfare, health or hospitals, housing and urban renewal, all other or unallocable

Dollar amounts were requested for expenditures by purpose and type, with most categories to be reported under the following headings: (1) Current (all except capital outlay), and (2) capital outlay, distributed by purchase of equipment, purchase of land and existing structures, and construction. The purpose categories were the following:

- Police
- Fire
- Highways
- Sanitation—sewers and sewage disposal, street cleaning and refuse and garbage collection and disposal.
- Public welfare—direct payments to Federally aided persons, direct payments to non-Federally aided persons; vendor payments other than medical and hospital care, payments for medical and hospital care
- Education
- Libraries
- Own hospitals
- Other hospitals
- Health (other than hospitals)
- Parks and other recreation
- Financial administration
- General control
- Utilities—water, electric, gas, transit
- Housing and urban renewal
- Municipal airports
- Parking facilities
- Municipally owned water transport and terminal facilities
- General public buildings
- Interest on debt—water, electric, gas, and transit systems; all other
- All other expenditure
- Personnel expenditure—salaries and wages, contributions for employee benefits (social security, retirement; health, hospital, or disability insurance; and life insurance)
- Intergovernmental expenditure (using the same purpose categories as for regular expenditure)

A third part of the report form was used to collect data on indebtedness. For long-term debt, the amounts to be reported were those outstanding at the beginning of the fiscal year, issued during the fiscal year, retired during the fiscal year, outstanding at the end of the fiscal year, and details regarding (a) revenue bonds and nonguaranteed special assessment bonds outstanding, and (b) all

other, by the following purposes: For public schools, water supply systems, electric power systems, gas supply systems, and all other purposes. For short-term (interest-bearing) debts, the only amounts to be reported were those outstanding at the beginning and at the end of the fiscal year.

A fourth part of the report form was used to collect data on cash and investment assets under four headings—cash and deposits, Federal securities, State and local government securities, and other securities—reported by amount as of the end of the fiscal year by method of holding—sinking funds, bond funds, or all other (except for any employee retirement funds).

F-28. Survey of Local Government Finances (Counties). Used to collect data for all 3,044 county (or county equivalent) governments in existence in fiscal 1971-72. The form was substantially the same in content and format as the form F-21 described above, with the following differences:

Under "Revenue," the section on utility sales revenue was replaced by one on the fee collections of county officers:

- Commissions retained from tax and license fee collections (by property tax and by other taxes and licenses)
- Fees collected from the State
- Fees collected from other local governments (not from the county)
- Fees collected from the public other than amounts reported above

No questions were asked concerning parking facilities, water transportation and terminals, or housing project rentals, but a category, "urban water supply system charges," was added.

"Housing and urban renewal" was not included as part of the "Intergovernmental Revenue" section.

Under expenditures, categories for correction and natural resources were added, and certain other categories were collapsed for reporting purposes.

F-29. Survey of Local Government Finances and Employment (Major Special Agencies). Used to collect data from approximately 850 multifunction special districts. Revenue amounts were to be reported under the following headings:

- Utility sales—water, electric gas, transit
- Other current charges
- Property taxes
- Special assessments
- Revenue from State government
- Revenue from other local governments
- Revenue from Federal Government
- Receipts from sale of property
- Interest earnings
- Miscellaneous other revenue

Expenditures were to be reported for current and capital outlay in the same manner as for the forms described above; the purpose categories were:

- Utilities—water, electric, gas, transit
- Natural resources
- Sewers and sewage disposal
- Other sanitation
- Highways, bridges, and tunnels
- Airports
- Water transport and terminal facilities
- Interest on debt (of water, electric, gas, or transit systems and all other)
- All other expenditure

F-32. Survey of Local Government Finances and Employment (Special Agencies). Used to collect data from approximately 16,300 single-function special districts and dependent agencies of other local governments not subject to reporting from central records of parent governments. The finance portion of the report

was similar to that used in the form F-29 (see above), except that the respondent was not asked to identify expenditures by current or capital-outlay types. This was covered by the nature of some of the purpose categories, which were the following:

- Expenditure for construction
- Purchase of equipment
- Purchase of land and existing structures
- Interest on debt
- Payments to other governments
- Agency contributions for employee benefits
- All other expenditure
- Salaries and wages

F-33. Survey of Local Governmental Finances and Employment (Local School and College Systems). Used to collect data from approximately 14,300 independent school systems and from some dependent systems in certain States. As compared with the report forms described above, the revenue and expenditure sections were somewhat less complex, allowing for writing in of the major items. The revenue categories were:

- Property taxes
- All other taxes
- Revenue from State government
- Direct Federal aid
- Revenue from other local governments
- Sales and service revenue: tuition and transportation fees, gross receipts from sale of lunches, other sales and service revenue
- Receipts from sale of realty
- Interest earnings
- Miscellaneous other revenue

The expenditure categories were:

- Current operation expenditure
 - Salaries and wages
 - District contributions for employee benefits: social security, employee retirement; health, hospital, or disability insurance; life insurance
 - Other direct current expenditures
- Interest on debt
- Payments to other school districts
- Capital outlay
 - Construction
 - Purchase of equipment
 - Purchase of land and existing structures

A special section was added to report any financial allocation for college-grade activities.

F-42. Survey of Local Government Finances (School-Building Agencies). This form was used to collect information from approximately 1,200 special districts which had school-building authority and covered, in abbreviated form, the revenue, expenditure, indebtedness, and investment portions of the longer report forms described above. Specific questions were asked about lease payments and other amounts received from school districts (including "joint schools") and from any other local governments or local government agencies. Under expenditure, the amount paid to contractors for construction during the fiscal year was asked.

F-47. Survey of Employee Benefit Programs. This form was sent to an appropriate official in each of the 48 largest cities in the United States for purposes of reporting consolidated data on employee benefit programs for all departments and agencies and to other county and municipal governments, as needed, to supplement compilations made in the field or at Bureau headquarters. The data requested on the form F-47 were the amounts paid as employer contributions for (1) social security, (2) health, hospital,

or disability insurance, and (3) life insurance programs. If pertinent data for specific agencies had to be omitted from this report, the respondent was asked to identify the agency so that the Census Bureau might contact it for the missing amounts.

F-50. Survey of Local Government Finances and Employment (Municipalities and Townships). This report form was mailed to approximately 18,600 municipalities and townships of less than 2,500 population. Some finance data had already been collected from these governmental units in the directory phase of the census (see ch. 2), but the requirements of the revenue-sharing survey, sponsored by the U.S. Department of the Treasury, were such that it was necessary to recanvass these governmental units to obtain more detailed data. In content, the F-50 form generally paralleled that of the form F-32 (see above), except that specific questions were asked about expenditure for roads in the form of (1) capital outlay and (2) current expenditure in terms of (a) reimbursement to the State for road-related services, (b) similar reimbursement to the county or other local government, and (c) all other (wages, salaries, supplies, materials, etc.). Only two questions were asked regarding cash and investment assets: The amount of cash and deposits distributed in bond funds and in all other funds except employee retirement funds, and the par value of securities in bond funds and in all other funds except employee retirement funds.

F-114. Survey of Locally Administered Public-Employee Retirement Systems. Used to collect data from approximately 2,000 locally administered public-employee retirement systems. Respondents were asked to report the following:

Type of coverage (only one to be chosen): policemen only, firemen only, policemen and firemen only, school employees only, teachers only, other specific group(s), or general coverage (to be specified)

Basis of membership: automatic coverage to all eligible employees, automatic coverage to most eligible employees, but optional for certain classes (to be specified); optional by employee choice for all eligible employees

Receipts and payments were categorized as follows, with dollar amounts to be reported for each:

Receipts

- Employee contributions
- Government contributions
 - From parent local government
 - From State government
- Earnings on investments
- Other receipts
 - Gifts and donations from governmental sources
 - Net proceeds from benefit entertainments, etc.
 - Other (specify)

Payments (excluding investment purchases and loans to members)

- Benefits paid to former active members or their beneficiaries
 - Periodic—retirement on account of age or service
 - Periodic—retirement on account of disability
 - Periodic—to survivors
 - Lump-sum (nonrecurrent)—to survivors
- Withdrawals
- Other payments
 - Administrative expenses
 - Net losses on investment transactions
 - Construction or acquisition of property (specify)
 - Other (specify)

The respondent was asked to report dollar amounts as of the end of the fiscal year for cash, securities, and real property holdings, indicating also for most of the categories below whether the

amount shown was calculated at par value, market value, or cost or book value:

- Cash and deposits
- Federal securities
- Securities of local governments and of States
- Corporate bonds
- Corporate stocks
- Mortgages
- Other (loans to members, etc.)
- Investment in buildings and other real property

Under "membership and beneficiaries," the respondent was asked to report the number of active and inactive members of the retirement system, the number of former active members receiving periodic benefit payments during the last month of the fiscal year for age- or service-connected retirement and for disability retirement, together with the amounts paid, and the number of survivors of deceased former active members receiving periodic payments and the amounts paid. The frequency of periodic payments was asked, and whether any of the current contributors to the system were also covered by the Federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) program in connection with their governmental employment.

F-115. Survey of State-Administered Public-Employee Retirement Systems. This form was sent to the 50 States to obtain data on their State-administered retirement systems. The content paralleled that of the form F-114 (see above), except that there was space to report amounts received and transmitted to the Federal OASDHI program. Information was requested on the membership of the system—the number of persons employed by the State government and the number employed by local governments who were active members, and the total number of inactive members. Questions were asked on the number of persons making lump-sum withdrawals and the number of lump-sum payments made to survivors during the last month of the fiscal year, together with totals of the amounts involved.

ENUMERATION

Assembly and Mailout

Sets of mailing labels, in identification-code order within form number, were prepared in Suitland for the various report forms to be mailed out. Those for forms F-21 and F-28 were sent to the Bureau's Jeffersonville, Ind., facility where, beginning on May 1, 1972, each label was attached to its appropriate report form, and a duplicate label was attached to a surplus punchcard and filed for control purposes in Suitland.

The mailing packages for the F-21 and F-28 report forms then were assembled in Jeffersonville. Each package consisted of an original report form, a duplicate report form overprinted "Your File Copy," a publicity letter (form FX-A), a return envelope addressed to Bureau headquarters, and, where indicated, a special instruction sheet for the appropriate State. All were placed in a mailout window envelope through which the address label could be read.

In the initial mailout on May 23, 1972, approximately 5,500 of these forms were dispatched to municipalities and counties known to have "late" (e.g., December 31, 1971) fiscal-year ending dates. A followup mailing, in which the forms were overprinted "Second Request" and the publicity letter was omitted, was sent to about 4,000 units on June 23. A second followup, marked "Urgent Request" and containing a cover letter, form F-72SL (see app. F

for facsimile) in place of the publicity letter, was mailed to about 2,500 cases on July 28. A third followup, consisting only of a form letter, F-72B (see app. F) and a return envelope, was sent to about 2,000 cases on August 25, 1972. (About 1,500 responses consisted of official reports which Bureau clerks used to complete the report forms.)

Between September 18 and October 27, 1972, the remaining finance mailing packages were assembled and mailed, principally from Jeffersonville. (F-29, F-32, F-33, and F-50 were composite employment and finance forms; they are listed and counted here as well as for the employment phase of the census. (See ch. 4.) The quantities sent out of each form and the mailback response were as follows:

Form number	Initial mailout	Second mailout	Third mailout	Number mailed back	Response rate (percent)
F-21	7,173	5,537	3,380	6,814	95
F-28	*2,000	*1,000	*600	*1,600	*80
F-29	861	663	332	679	79
F-32	14,631	12,248	5,820	11,395	78
F-33	16,367	10,484	4,468	11,895	73
F-42	1,072	785	385	830	77
F-47	48	—	—	44	92
F-50	18,664	14,500	5,872	14,527	78
F-114	2,261	—	—	2,216	98
F-115	186	—	—	182	98

*Estimates

(Followup mailings were sent at stated intervals to all governmental units for which completed reports had not been checked in.)

Compilation

From 10 to 20 Bureau agents were used at various times to compile governmental finance data for large, complex units from records in the field, and data for certain large (but less complicated) governmental operations were compiled by the technical staff at Bureau headquarters.

Compilation consisted of (1) obtaining financial reports and records concerning the individual government, (2) coding to census classifications pertinent items found in these source materials, and (3) transferring the coded detail to worksheet report forms which were set up in a prearranged order and which displayed comparable figures for the prior fiscal year (collected in one of the annual surveys) for comparison. The third step sometimes involved an intermediate transcription in which figures were adjusted to fit the current census classification structure. In general, the compiler could follow the previous year's report, item by item, unless some change had taken place in the government's activities.

The compiler normally used as a primary source the government's annual financial report of its chief finance officer (who was advised in advance of the field agent's visit), but other sources, such as budget documents, audit reports, departmental financial statements, and special reports of agencies which had a considerable degree of autonomy in operation, were used, where needed, to obtain supplemental data.

Certain aspects of each compilation required special attention. Long-term debt had to be reconciled and discrepancies investigated; offsets to long-term debt had to be recorded for each debt reserve fund or group of funds relating to the same type of debt. A separate tabulation had to be prepared for each refunding operation to indicate (1) the amount of refunding bonds issued, (2) the par value of the obligations refunded, (3) the amount

remaining to be refunded, and (4) the offsets to this debt (i.e., the balance of proceeds of the refunding issue and related earnings not yet used for retirement of debt at the end of the fiscal year and still held by the government for the explicit purpose of debt retirement). When data on cash and security holdings were available only in summary form for groups of funds, the compiler was instructed to separate the holdings, insofar as possible, into three categories—sinking funds, bond funds, and other noninsurance trust funds. The compiler also had to analyze the composition of the funds and determine whether any amounts needed to be excluded because they represented agency and/or private holdings, or whether any governmental funds appeared elsewhere that should have been recorded here.

Each agent or staff member was provided with a classification manual, which defined the concepts and categories in terms of which particular financial amounts were to be grouped and recorded for census reporting, and a compilation manual which described the census forms and methods to be used. Each compiler was provided with the appropriate worksheets, various reference lists, marked copies of source materials, and reports from prior years.

In New York and Illinois, employees from the Bureau's Field Division visited the State boards of education and compiled the finance data for all school districts in those two States. In certain States, counties were required to report to State officials timely financial data that were sufficient for census purposes; thus, in Indiana, Louisiana, Michigan, and Mississippi, it was possible to compile virtually all county data in the State capitals. Bureau compilers also obtained local government data from State sources for a number of nonresponse cases.

Office compilation began on June 30, 1972, and field compilation began on October 2. Both were basically completed by May 1973. The workload and average time per unit (exclusive of travel time) consisted of approximately 1,400 counties (8.2 hours each), 1,200 cities and towns (4.6 hours each), and 1,900 school districts (2.0 hours each).

PROCESSING

By the end of March 1973, approximately 42,500 (63 percent) of the 68,000 report forms had been returned, and the number of mail returns rose to 48,600 (71 percent) 2 months later. Except for returns from 48 large cities, 55 large counties, and certain districts that required special attention (all of which were mailed directly to Suitland), most of the mail returns were checked in at Jeffersonville and, in a brief screening operation, were sorted by form number into separate batches (audit report attached, report incomplete, correspondence attached, etc.) and sent to Suitland. The Jeffersonville staff handling the finance forms, from assembly and mailout through check-in and punching, was the same group of 15 (including a supervisor) that handled the employment forms. Of their time, the finance forms required 581 man-days in fiscal 1972 and 7,850 man-days in fiscal 1973.

In Suitland, approximately 70 Bureau staff members, who spent their time both on the census and the revenue sharing survey, examined the census returns, referring, as needed, to special instructions for specific States and a 9-page guide to the classification of school systems by State. The examiners checked each report visually for completeness and consistency—viz, making certain that the assets shown at the end of the fiscal year were justified by the cash flow beginning and ending balances, checking to see that interest was reported for debts and vice versa, making certain that grant receipts for highway purposes (for example) had

corresponding expenditures, and generally verifying that there were entries for all other items with known relationships. Where possible, the entries were compared with published reports or data supplied in previous years. If entries were found to be blank that should have been filled or where the amounts entered were inconsistent, the examiners contacted the local officials by telephone or mail, arranged for a personal visit by a field representative, or, when necessary, completed the report form from information on hand. Roughly 85 percent of the returns required correction or adjustment to one or more items.

The edited report forms were sent to Jeffersonville in batches on a flow basis to have the data transcribed to punchcards. By the end of August 1973, the data collection had been completed, and by September 30, 61,000 of the records had been punched and converted to computer tape.

No major difficulties were encountered during technical examination. The F-50 report form (sent to small municipalities and townships) was designed as a simpler form than the F-21 form and did not ask for reporting in sufficient detail such items as utility expenditures, intergovernmental revenue, and property taxes. In general, the responses to the questions on the form F-50 were accepted unless a discrepancy was obvious to the examiner. (Because of the time constraints placed on the census by the revenue sharing program, it was not feasible to probe for more detail from the thousands of small governmental units reporting.)

In subsequent computer processing, which began in September 1973, the census records were subjected to a series of edit

programs which generally repeated the consistency checks performed in the clerical examination, including the identification of debts that were invalid in certain States. The computer caught arithmetic and punching errors, as well as manual editing discrepancies, and printed out a record of these for review and correction by the technical staff. If the cash flow data for a particular unit failed the edit checks, all data for that unit were displayed as well. Approximately 15 percent of the records required correction. The corrections, together with data from late-arriving reports, were transcribed to punchcards and recycled through the computer, as necessary, during September and October 1973. The finance data were put through two computer cycles beyond the original one to make certain that all corrections had been made properly.

Beginning in November 1973 and continuing through the spring of 1974, preliminary and final tabulations were printed out by the computer and reviewed by the professional staff. The texts and tables for the report on employee retirement systems (Vol. 6, *Topical Studies*, No. 1) were sent to print in November 1973; those for the school and special district reports (Vol. 4, *Government Finances*, Nos. 1 and 2) were sent to print in April; those for counties (Vol. 4, No. 3), in May; and those for municipalities and townships (Vol. 4, No. 4), in June 1974. Several of the tables to be used in Volume 4, Number 5, *Compendium of Government Finances*, were prepared for reproduction in June as well. (For publication preparation details, see app. A.)

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(All U.S. Bureau of the Census, Washington, D.C.)

Governmental Finances Survey

Classification Manual. February 1971. 89 pp.

Compilation Manual. June 1966, 13 pp., and June 1974, 14 pp.

Property Values Survey

Enumerator's Manual. January 1972. 95 pp. (Form GP-24)

Guide for Training Enumerators. January 1972. 94 pp. (Form GP-28)

Self Study. March 1972. 58 pp. (Form GP-26)

Workbook. January 1972. 67 pp. (Form GP-28.1)

Appendix A

1972 CENSUS PUBLICATION PROGRAM

Data collected in the 1972 Census of Governments were issued in two ways—printed reports and computer tapes. The publication process and the nature of the reports are described below.

PUBLICATION PROCESS

The tables for the 1972 census were planned during the fall and winter of 1970-71 by having each 1967 Census of Governments report reviewed by members of the professional staff, who marked the 1967 tables for changes, deletions, and insertions. The various volumes (each comprising one or more reports) then were given to the Governments Division's publications unit (then, one person) for layout of new tables and making marked changes in the old tables. (As the workload grew, one assistant was added to the publications unit in 1971, and, in the latter part of 1972, two others were added to complete a staff of four for the duration of the census.) Each volume, with corrections noted and new tables inserted, was submitted to the Publications Services Division (PSD) of the Social and Economic Statistics Administration, the Census Bureau's parent agency, for editorial approval. As each report was cleared, it became the guide for preparing equivalent copy for the 1972 census.

Conferences were held with PSD staff artists to plan the style and color of the paper covers, a uniform type face, and the general layout of copy to be followed in all reports. For 1972, a Quaker Drab vellum (buff) cover stock of 100-lb. substance, printed in maroon ink, was selected, with text paper stock of white offset 100-lb. substance, printed in black ink. The standard census-size page, 9-1/8" x 11-3/8", was used throughout; reports of 100 pages or less were saddle-stitched with wire staples; larger reports had glued spines.

About 6 weeks before each report was scheduled to go to print, the copy for the cover, acknowledgments (or roster) page, title page, and preface was submitted to the PSD for completion and return to the publications unit. Figures needed for the preparation of charts and other graphic presentations also were submitted to the PSD for design and completion.

When tabulations were received, normally the product of a computer component, the high-speed printer, the publications unit was given the publication copy for mounting on pages containing preprinted boxheads of multiple-page (i.e., over 25 pages) tables. While carbon copies of the high-speed printer tables were reviewed and corrected by the professional staff, final layout was made for all of the other tables that were to be typed, and custom-printed table titles, running heads, and headnotes were ordered from the PSD as needed. (Boxheads were typed on single-page tables and on tables of 20 pages or less.) Table titles, headnotes, and running-heads were affixed to the pages, and when preprinted boxhead copy was received from the printer this was affixed to the multiple-page tables. As hand-posted tables were received, they were checked for correct layout, marked for typing spaces, and typed in the publications unit. After corrected carbon copies of the high-speed printer tables were received from the reviewers, the corrections were carried to the publication copy, footnotes were typed, and all tables were ruled.

The manuscripts for texts and appendixes were written by the professional staff, edited and marked for composition in the publications unit. The marked copy was submitted to the PSD for editorial approval and "cold" composition (by means of type-

writers utilizing magnetic tape). The typed text and appendixes were reviewed in galley-proof form by the professional staff and returned to the publications unit for correction, paste-up into page dummies, and pagination. After the text was paginated, the tabular remainder of each report was assembled for pagination, and the contents page was submitted to the PSD for typing. The publications unit mounted the finished copy with the other pages as camera-ready copy. Each report was given a final check for correct presentation and pagination and reproduced for review by appropriate members of the professional staff. The reviewed copy was returned to the publications unit, where any necessary corrections were made to the camera copy. The appropriate printing requisition was prepared for each report and submitted for approval. Last-minute corrections were made to the camera copy before it was released to the U.S. Government Printing Office for photographing, offset reproduction, and binding. (At the same time, a copy of the cover and text of each report was sent to the Bureau's Public Information Office for press release purposes.)

The 1972 Census of Governments preliminary and final report series, described below, consisted of approximately 6,500 pages of copy, roughly half of which were completed and in the hands of the printer by the end of August 1974. Originally, it had been planned that, through the use of a special publications unit in the Governments Division and of advanced composition techniques, the 1972 census reports would be issued on a shorter time schedule than the 1967 census. The intervention of the revenue sharing survey forced delays in the 1972 census schedule. The publication experience, in terms of time, therefore was roughly comparable with that of the previous governments census.

Computer tapes. In August 1974, the Bureau began issuing a series of 15 to 20 tapes containing, in computer-readable form with appropriate documentation, public employment and finance data for each of approximately 38,500 general-purpose local governments (rather than aggregated for the smaller units as they were in the printed reports). The tapes were made available in industry-compatible form. The tape characteristics were either 7-track, 556 or 800 c.p.i., in Binary Coded Decimal, or 9-track, 800 c.p.i., in Extended Binary Coded Decimal Interchange or American Standard Code for Information Exchange language.

PRELIMINARY REPORTS

Selected data from the census were presented initially in preliminary reports, which were subject to revision, and then were superseded by final reports. Originally, it was planned to issue three preliminary reports, but the third, *Property Tax Rates in Selected Major Cities and Counties*, was dropped because the final report on taxable property values became available at about the same time that the preliminary report was scheduled to be issued.

No. 1. Governmental Units in 1972. This 12-page report contained summary counts of governmental units, by State and type of government. It was issued in December 1972, and priced at \$0.25 per copy.

No. 2. Public School Systems in 1971-72. This 32-page report was an advance presentation of tables 2 and 13 of volume 1 (see p. 50.) with an initial summary table covering historical trends, by

States, of school systems, schools, and enrollment classified by various characteristics. The report was issued in January 1973, and priced at \$0.50 per copy.

FINAL REPORTS

Volume 1. Governmental Organization. Governmental units and public school systems as of the beginning of 1972. Detailed data are shown for the United States, individual States, and standard metropolitan statistical areas (SMSA's) on such subjects as county, municipal, and township governments by size of population; school districts and other public school systems by size of enrollment, kind of area served, grades provided, and number of schools operated; and special districts by function performed. Also shown is the number of local governments, by type, in each county in the United States. This report includes a summary description of the types of local governments and public school systems legally authorized in each State. The 477-page report was issued in August 1973 and priced at \$4.55.

Volume 2. Taxable Property Values and Assessment-Sales Price Ratios.

Part 1. Taxable and Other Property Values. Valuations set in 1971 for local general property taxation, including statistics on assessed valuations for States, counties, and selected cities. Tables show gross, tax-exempt, and net taxable valuations for each State. Estimated distributions are given for the number and assessed value of locally assessed realty, by use class of property, for 28 large assessing jurisdictions. This 96-page report was issued in April 1973 and priced at \$1.25 per copy.

Part 2. Assessment-Sales Price Ratios and Tax Rates. Local assessment levels, as indicated by comparison with real property sales prices, based on a sample of measurable sales occurring during a 6-month period of 1971. Presents measurable real property sales for each State including number, assessed value, sales price, and assessment-sales price ratios for each major use category. Also gives effective and nominal tax rates and assessment-sales price ratios for single-family residences and vacant platted lots for selected local areas having a 1970 population of 50,000 or more. This 152-page report was issued in October 1973 and was priced at \$2.30 per copy.

Volume 3. Public Employment.

No. 1. Employment of Major Local Governments. October 1972 employment and payrolls of individual county governments, major city governments, school districts having 3,000 or more enrollment, and special districts with 100 or more employees. This 200-page report was issued in September 1974 and was priced at \$3.40 per copy.

No. 2. Compendium of Public Employment. October 1972 civilian employment and payrolls, by type of government and governmental function, including the Federal Government. This report presents, for States, detailed data on State and local government employment and payrolls, by function, and average October 1972 earnings of full-time employees. Extensive data also are shown for local government employment and payrolls in individual county areas and similar data for size groups of the various types of governments in each State. Summary statistics are presented for local government employment and payrolls in SMSA's and for coverage of full-time employees by contributory retirement systems, health, hospital, or disability insurance plans, and life

insurance plans. This 432-page report was issued in January 1975 and was priced at \$7.15 per copy.

No. 3. Management-Labor Relations in State and Local Governments. State and local government organized employees, labor relations policies, agreements, and work stoppages. This report presents national and State data on employees who belonged to an employee organization in October 1972, the type of labor relations policies practiced by State and local governments, and written management-labor agreements by type of government. Extensive data are also presented on State and local government work stoppages by State, by type of government, and for selected governmental functions. This 76-page report was issued in November 1974 and was priced at \$1.80 per copy.

Volume 4. Government Finances.

No. 1. Finances of School Districts. Revenue, expenditure, debt, and financial assets of school districts for fiscal 1971-72. Detailed data are shown for each State and for the United States. Selected financial items are presented for school districts grouped by size of enrollment and for individual school districts enrolling 3,000 pupils or more. This 100-page report was issued in May 1974 and was priced at \$1.85 per copy.

No. 2. Finances of Special Districts. Detailed data on the finances of special districts for the United States and individual States, and summary statistics for fiscal 1971-72 are presented for selected special districts. This 92-page report was issued in May 1974 and was priced at \$1.85 per copy.

No. 3. Finances of County Governments. Revenue, expenditure, debt, and financial assets of county governments. Data are shown for the United States and for each State. Selected financial items for fiscal 1971-72 are also shown for groups of counties classified by size of population and for individual county governments. This 220-page report was issued in June 1974 and was priced at \$3.40 per copy.

No. 4. Finances of Municipalities and Township Governments. Revenue, expenditure, debt, and financial assets of municipalities and townships for fiscal 1971-72. Detailed statistics are shown for States and for the United States. Selected financial items are presented for population-size groups of these governments and for individual municipalities and New England-type townships having 10,000 inhabitants or more. This 332-page report was issued in July 1974 and was priced at \$4.80 per copy.

No. 5. Compendium of Government Finances. A comprehensive summary of the census findings on governmental finances for fiscal 1971-72. U.S. totals are provided for the Federal Government, States, and local governments by type of government. Data also are shown by States for State and local governments, including a breakdown by type of government, and local government totals for counties. Also shown are derivative statistics, including per capita figures, and percentage distributions. This 632-page report was issued in November 1974 and was priced at \$8.45 per copy.

No. 6. Finances of the Commonwealth of Puerto Rico. Revenue, expenditure, debt, and financial assets of the Commonwealth of Puerto Rico and its 76 municipios for fiscal year 1971-72, principally by census categories used for the 50 States and their counties. This 28-page report was issued in January 1975 and was priced at \$0.90 per copy.

Volume 5. Local Government in Metropolitan Areas. Data for SMSA's in three major subject fields: Numbers of local governments by type and size, local government employment, and local government finances. Data appear in terms of nationwide aggregates for SMSA's by population-size groups of SMSA's and for the SMSA portion of each State as well as for individual SMSA's and their component counties. This 637-page report was issued in February 1975 and priced at \$10.15 per copy.

Volume 6. Topical Studies.

No. 1. Employee Retirement Systems of State and Local Governments. Membership, receipts, benefit payments and beneficiaries, and financial assets of public employee retirement systems, including national and State summaries as of 1971-72, by kind of administering government, coverage class, and membership size of systems. Statistics are shown individually for retirement systems having 200 members or more. This 57-page report was issued in January 1974 and priced at \$1.25 per copy.

No. 2. State Reports on State and Local Government Finances. Bibliography providing a summary descriptive listing, by States, of periodic State government publications that contain statistics on State and local government finances. This 72-page report was issued in August 1973 and priced at \$0.90 per copy.

No. 3. State Payments to Local Governments. Summary description for each State of programs involving grants and reimbursements to local governments, arranged by function (education, highways, public welfare, health care and hospitals, and other), indicating the basis of allocation and amounts distributed under each program during fiscal year 1972. Comprehensive summaries of 1972 State payments to local governments are also included with comprehensive historical data by States. This 120-page report was issued in July 1974 and priced at \$2.10 per copy.

No. 4. Historical Statistics on Governmental Finances and Employment. Governmental revenue, expenditure, and indebtedness, by Federal, State, and local levels of government, for selected years (1902, 1913, 1922, 1927, biennially from 1932 to 1960, and annually from 1961 to 1972). Cash and security holdings of State and local governments are presented for the period since 1952; U.S. totals on public employment are presented for the period since 1946. Data for States on the finances and employment of State and local governments are shown for selected years since 1942. This 148-page report was issued in December 1974 and priced at \$2.90 per copy.

No. 5. Graphic Summary of the 1972 Census of Governments. Charts and maps first issued in the various reports of the census are brought together in a single report with a brief explanatory text. A reference guide to the reports where the underlying statistics appear is also furnished. This 56-page report was issued in January 1975 and priced at \$1.50 per copy.

Volume 7. State Reports. A series of 52 reports, one for each State, the District of Columbia, and the Commonwealth of Puerto Rico, compiling data presented in the other volumes on governmental organization and structure, public employment, and State and local government finances. As part of a general expenditure reduction plan instituted within the Department of Commerce in 1974, this volume was not published.

Volume 8. Guide to 1972 Census of Governments. This report summarizes the tabular and graphic presentations published in the census and includes examples of tables from each publication. The 280-page report was issued in February 1975 and priced at \$5.00 per copy.

Appendix B

LIBRARY FACILITIES

Branch library. In March 1972, when it was known that the Governments Division would move to leased space in a commercial office building, it was decided to establish a branch of the SESA library there as well. Publications to be sent to the branch library included the State and local government serial-type documents, the State codes, and some reference materials.

To make the publications more accessible for the principal users, it was determined that the shelf arrangement would be changed from a subject system to a geographic one. Titles for States and their local governments were alphabetized prior to the move. To keep all publications for each governmental unit shelved together, it was necessary to recatalog and assign call numbers to over 900 titles which had been housed in vertical files. Shelf list records were rearranged in the same order, and visible record cards were transferred to newly acquired rotary cabinets.

All work for the move, such as installation of shelving transferred from the main library, and packaging and reshelving of materials was done by SESA staff. The actual move was begun on July 17, 1972, and all publications were on the shelves by August 1, 1972. About 175 man-days were required to rearrange materials, recatalog publications, install shelving, and shelve the publications.

Expansion of collection and services. Early in 1972, the library was asked to consider enlargement of the local government holdings to cover all counties regardless of size and cities with populations of 10,000 or more. The city coverage previously had been of those with populations of 25,000 or more. Efforts to

obtain documents for counties were begun immediately; the city requests were made at a later date. By February 1973, governments census and survey needs had increased so that, in addition to the smaller cities, financial reports also were needed from the township governments in the New England States, New Jersey, New York, and Pennsylvania, primarily for use in revenue sharing tabulations.

Automation of records and ordering system. To cope with the additional workload, the records of holdings and the ordering procedure were converted to an automated system. Work on preparing input was begun by the library staff in April 1973, with completion achieved by June 30 for the holdings as of that date. The coding operation for the initial input required more than 160 man-days. By October, the bibliographic and holdings records were operational, and employees were readily able to add new titles and issues to the system. Ordering by the computer system was begun in January 1974, with dual records being maintained until a yearly ordering cycle had been completed. As of June 30, 1973, there were 6,500 titles in the system; by the end of June 1974, the titles numbered about 10,000.

Staffing and new quarters. A trained librarian, to provide reference and research services, and a library technician were added to the staff in mid-1973. At the same time, the library was moved to larger quarters. Shelving installation and movement of the publications required about 43 man-days. Additional shelving, costing about \$2,500, was installed by the vendor in February 1974, bringing the branch library's total shelf space to 1,950 linear feet.

Appendix C

COSTS

Although the total anticipated cost of a quinquennial census is developed as an overall proposed budget for the entire program well in advance of the actual census period (which in this case was from July 1, 1969, through June 30, 1974), funds were provided annually based upon yearly appropriation requests which were subject to review by the Secretary of Commerce and the Office of Management and Budget before being acted upon by each congressional body as part of the total appropriation for the Department of Commerce. In the initial consideration of the 1972 census budget, the assumption was made that obligations (costs less depreciation) should not exceed those of the 1967 census, updated

for cost increases and for funds requested (and received) for procedural improvements.

Total obligations for the 1972 Census of Governments were slightly more than \$4.2 million. The 1967 adjusted obligations, including workload, pay, price increases, and other factors, were calculated to be \$3.8 million (not including \$437,000 for improvements for 1972), as compared with the actual obligations of \$2.84 million for the 1967 census. The appropriations and obligations for the 1972 census are shown in table C-1 and the costs by activity in table C-2.

Table C-1. Appropriations and Obligations by Fiscal Year

(In thousands of dollars; figures may not add exactly because of rounding)

Item	Total	Fiscal year ending June 30					
		1970	1971	1972	1973	1974	1975 ¹
Appropriations.....	4,234	211	336	1,472	1,475	740	(X)
Obligations.....	4,234	169	352	1,257	1,495	756	205
Carryover and year-end balances.....	(X)	42	(14)	215	(20)	(221)	(X)
Less prior-year carryover.....	(735)	(X)	(42)	(26)	(241)	(221)	(205)
Unobligated balance, end of year.....	735	42	26	241	221	205	(X)

X Not applicable.

Table C-2. Obligations and Costs by Activity by Fiscal Year

(In thousands of dollars; figures may not add exactly because of rounding)

Item or activity	Total	Fiscal year ending June 30					
		1970	1971	1972	1973	1974	1975 ¹
Obligations (from table 1)..... (For bridge between obligations and costs, see bottom of table)	4,234	169	352	1,257	1,495	756	205
Costs.....	4,173	170	355	1,269	1,415	754	210
Program planning, direction, and review.....	299	142	90	27	18	22	(X)
Survey of Governmental Organization.....	340	(X)	130	137	63	10	(X)
Survey of Taxable Property Values.....	1,429	(X)	81	755	531	62	(X)
Survey of Governmental Employment.....	510	(X)	(X)	55	223	161	71
Survey of Governmental Finances.....	916	(X)	(X)	82	342	384	108
General administration.....	417	18	36	129	141	73	20
Other general expenses.....	215	10	18	66	73	37	11
Capital outlay.....	47	(X)	(X)	18	24	5	(X)
Bridge to obligations.....	61	(1)	(3)	(12)	80	2	(5)
Unfunded costs (depreciation).....	(86)	(1)	(6)	(20)	(30)	(24)	(5)
Changes in selected resources.....	147	(X)	3	8	110	26	(X)

X Not applicable.

¹ Estimated, census period ended December 30, 1974.

Appendix D

CLASSIFICATION OF GOVERNMENTAL FINANCES

Governmental finance data—as they relate to Federal, State, county, and municipal governments and to school and special districts—are classified into a number of categories for uniformity in reporting the census and annual publications. The principal categories and definitions used are described below.

Agency and private trust transactions. These are transactions excluded from the census data on finances because they involve the receipt, holding, and disbursement of moneys by governments as agents or trustees for other governments or private persons, such as the collection of Federal income taxes and social security “taxes,” receipt and return of guarantee deposits, and the like.

Airports. This category includes the provision and operation of airport facilities.

Air transportation. This category comprises the provision of airports and related activities; it also includes Federal subsidies and aids to air transportation.

Assistance and subsidies. These are cash contributions and subsidies to persons and foreign governments which are not in payment for goods or services nor for claims against the government. For local governments, this object category comprises only direct cash assistance payments to public welfare recipients. (See “public welfare.”) For States, it includes also veterans’ bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions. Major Federal subsidy payments are for veterans’ benefits, agricultural support programs, and foreign aid.

Bond funds. These are funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing. “Borrowing” comprises long-term debt incurred for purposes other than the refunding of existing long-term debt, plus any net increase in short-term debt outstanding.

Capital outlay. This is direct expenditure for contract or force account construction of buildings, roads, and other improvements and for the purchase of equipment, land, and existing structures. It includes amounts for additions, replacements, and major alterations to fixed works and structures. (However, expenditure for repairs to such works and structures are classified as current operation expenditure.) Some replacement amounts may be included in data for current operation expenditure, thereby causing some understatement of equipment expenditure, as defined, and thereby of total capital outlay. Amounts for equipment acquired under construction contracts, and as appurtenances of existing structures purchased by school districts, fall respectively within the categories “construction” and “land and existing structures.”

Cash and deposits. Comprises cash on hand and demand and savings or time deposits.

Cash and security holdings. This includes cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc., except the holdings of agency and private trust funds). It does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash assistance. See “public welfare.”

Cemeteries. This includes the maintenance, upkeep, or development of public cemeteries.

Charges and miscellaneous general revenue. This comprises current charges, special assessments, and all other general revenue except taxes and intergovernmental revenue. See “current charges” and “special assessments.”

City government. See “municipality.”

City-operated schools. See “education.”

Construction. The production of fixed works and structures, and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

Correction. Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities. Detention pending trial, as in municipal jails, is classified under “police protection.”

County government. This comprises each county in its entirety as a unit of government authorized and designated as a county in State constitutions and statutes, including boroughs in Alaska and parishes in Louisiana. It includes all county offices, departments, boards, and commissions. Financial amounts reported are intended to cover applicable sums for all bond and sinking funds, public trust funds, and other special funds and accounts of the county (other than agency and private trust funds), as well as for its general fund, net of any duplicative transfers.

Current charges. Basically, this category covers amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services except those by liquor stores and local utilities. It includes fees, assessments, toll charges, tuition, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. It excludes the amounts received from other governments (see “intergovernmental revenue”) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public. For school districts, revenue from current charges also includes gross receipts from cafeteria and school lunch operations, as well as any receipts from tuition and other fees or charges applicable to pupils or their families. Amounts published for “interest earnings” of school districts do not include earnings on investments of the employee retirement systems that are administered by certain major school districts.

Current operation. The direct expenditure for compensation of a government’s own officers and employees and for supplies, materials, and contractual services, except amounts for capital outlay.

Debt. This term includes all long-term credit obligations of a government and its agencies, whether backed by that government’s

full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. It includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. It excludes non-interest-bearing short-term obligations, interfund obligations, amounts held in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from government employee retirement funds.

Debt issued. See "long-term debt issued."

Debt offsets. See "long-term debt offsets."

Debt outstanding. All debt obligations remaining unpaid on the date specified.

Debt redemption. Long-term debt redeemed—i.e., amounts retired other than by refunding—plus any net decrease in short-term debt outstanding.

Debt retired. See "long-term debt retired."

Dependent school district. This is the term used for a school district which lacks sufficient autonomy to be classified as an independent governmental unit, and is treated as a dependent agency of some other government—a county, municipality, town or township, the State government, or (in the case of Pennsylvania, "joint schools") a group of school district governments. See also "school district."

Direct expenditure. Payment to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than intergovernmental expenditure.

Education. Basically, this category includes the provision or support of schools and other educational facilities and services. For special districts, it comprises strictly school-building districts which function solely to construct and maintain educational facilities. For other governments, the "education" category also includes related services such as pupil transportation, school health and recreational activities, school lunch programs, and school libraries. For school districts and general governments, a subcategory, "local schools," includes operation of elementary and secondary schools and other educational institutions (other than for higher education), and intergovernmental expenditure for education, payments to private institutions, and special educational programs. "Local school" expenditure includes administration and supervision of the school system and related school-administered facilities and services such as public transportation, school health and recreational programs, school lunch programs, and school libraries. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services generally are reported on a gross basis. "Institutions of higher education" comprise universities, colleges, and junior colleges and include all public educational institutions beyond the high school level operated by State or local governments, except that agricultural experiment stations and agricultural extension services are classed under "natural resources," and university-operated hospitals serving the public are classed under "hospitals." Other expenditures and revenues are treated in the same manner as for "local schools." A third subcategory, "other education," includes any intergovernmental payments, tuition grants, fellowships, aid to private schools, and educational programs for the handicapped, adults, veterans, and other special classes.

Employee retirement expenditure. This category comprises cash payments to beneficiaries (including withdrawals of contributions)

of government-administered employee retirement programs. It excludes the cost of administering retirement systems, State contributions to programs administered by the State or Federal government, local government contributions to State-administered employee retirement systems, and noncontributory gratuities paid to former employees; these are classified under "general expenditure."

Employee retirement revenue. This constitutes revenue from contributions required of employees for financing government-administered employee retirement systems and the earnings on investments held for such systems. It excludes any contributions by a government, either as employer contributions or for general financial support, to an employee retirement system it administers. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as "general revenue" rather than "employee retirement revenue," even though such amounts might be received specifically for employee retirement purposes.

Equipment. Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure. All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or agency transactions. "Expenditure" includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Financial administration. The category comprises government officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central financial activities. See also "general control."

Fire protection. Government firefighting organizations and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Excludes forest fire protection (classed under "natural resources").

Fiscal year. The 12-month period at the end of which the government determines its financial condition and the results of its operations and closes its books.

Full faith and credit debt. Long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. This category includes debt payable initially from specific taxes or nontax sources, but which represents a liability payable from any other available resources if the pledged sources are insufficient.

Functions. Public purposes served by governmental units (education, highways, hospitals, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

General control. The governing body, courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also "financial administration."

General debt. All debt other than that identified as having been issued specifically for utility purposes (see "utility debt").

General expenditure. All government expenditure other than specifically enumerated kinds of expenditure classified as utility, liquor store, or employee retirement or other insurance trust expenditure.

General public buildings. Provision and maintenance of city or town halls, courthouses, and other government buildings not allocated to particular functions.

General revenue. All revenue of a government except utility, liquor store, and employee retirement or other insurance trust revenue. This basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

Health. This category comprises health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. Also included here are school health services provided by health agencies (rather than by school agencies).

Highways. Includes streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. (Highway policing and traffic control are classed under "police protection.")

Hospitals. The establishment and operation of hospital facilities, provision of hospital care, and support of other public or private hospitals. "Own hospitals" comprise those administered by the government concerned. The category "hospitals" excludes payments to other governments and to private agencies for hospital support and services, which are classified under "other hospitals." See also "public welfare" for vendor payments under welfare programs.

Housing and urban renewal. This category includes housing and redevelopment projects, and the regulation, promotion, and support of both private and municipal housing and redevelopment activities.

Independent school district. A district that is administratively and fiscally independent of other governments and exists for the purpose of providing public school education. See "school district."

Insurance trust system. A government-administered program for employee retirement and social insurance protection relating to unemployment compensation; workmen's compensation; Old Age, Survivors, Disability, and Health Insurance (OASDHI); and the like.

Interest earnings. "Interest earnings" consist of earnings on deposits and securities and include amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Interest earnings shown under "general revenue" do not include earnings on the assets of employee retirement systems.

Interest expenditure. Basically, the amounts paid for the use of borrowed money. Interest, except that paid on debt incurred distinctively for local utility purposes, is classified under "general expenditure." General expenditure for interest is not allocated to particular functions (education, highways, etc.), but rather, is classified functionally all together as "interest on general debt."

Intergovernmental expenditure. Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. This category excludes amounts paid to other governments for the purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., OASDHI contributions to the Federal Government for local government employees.

Intergovernmental revenue from Federal Government. Intergovernmental revenue received by the State, county, municipality, school district, or special district directly from the Federal Government. The category excludes Federal aid to local governments channeled through State governments.

Intergovernmental revenue for general local government support. This category covers fiscal aid revenue, unrestricted in function or in purpose, to which amounts may be applied by the receiving county government.

Intergovernmental revenue from State government. This category comprises all intergovernmental revenue received, at lower levels, from the State government, including amounts originally from the Federal Government but channeled through the State government.

Land and existing structures. Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Libraries. Public libraries operated by the government (except those operated as part of a school system primarily for the benefit of students, teachers, and law libraries) and support of privately operated libraries.

License taxes. Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. The category excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. The category includes "fees" related to licensing activities—automobile inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

Liquor stores. Alcoholic beverage distribution facilities operated (in 1972) by 17 State governments and by some counties and small municipalities in a few States. "Liquor store expenditure" comprises purchase of beverages for resale and provision and operation of liquor stores. Expenditures for liquor law enforcement and licensing activities, however, are classified under "general expenditure." "Liquor store revenue" consists of amounts received from sales by liquor stores, exclusive of any distinctive tax revenue they collect.

Local schools. See "education."

Long-term debt. Debt payable more than 1 year after the date of issue.

Long-term debt issued. The par value of long-term debt obligations, incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but

not actually incurred during the fiscal period are not included in this category.

Long-term debt offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are held specifically for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-term debt retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Multiple-function district. This is a special district given legislative authority to provide more than one specific function or service. The most common types of multiple-function districts are those which provide sewerage and water supply services or some combination of natural resources and water supply services. See "special district."

Municipality. An organized local government authorized in State constitutions and statutes and designated as a city, village, borough (except in Alaska), or town (except in the six New England States, New York, and Wisconsin). For purposes of census classification, a municipality is a political subdivision within which a municipal corporation has been established to provide general local government for a specific population concentration in a defined area. Financial amounts reported are intended to cover revenues, expenditures by purpose and type, indebtedness, and assets.

National defense and international relations. This category comprises items classified in the U.S. Budget as "national defense" and "international affairs and finance." It excludes functional subcategories that are closely related to current or past defense efforts, such as veterans' benefits and services, interest on war debts, civil defense, and other defense-related operations of numerous Federal agencies and departments; these are included under "other" functions. The defense-related activities of State and local governments, such as National guard, civil defense, and armory activities, are excluded from the "national defense" category and are classified in the residual "other" class, so that the defense expenditure of the Federal Government can be identified separately.

Natural resources. The conservation and development of agriculture, fish and game, forestry (and forest fire protection), and other soil and water resources including irrigation, drainage, flood control, and the like. Includes Federal and State parks; agricultural experiment stations, extension services, and State and county fairs; and Federal programs relating to farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects. Similar activities at and below the county level are classified under "parks and recreation."

Net long-term debt. Long-term debt outstanding, minus long-term debt offsets.

Nonguaranteed debt. Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue-producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. This category includes only debt that does not constitute an obligation against any other resources of the government if the pledged sources are insufficient.

Own hospitals. See "hospitals."

Parking facilities. Public-use garages and other parking facilities operated on a charge basis by governmental units, including on- and off-street parking.

Parks and recreation. Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds, play fields, swimming pools, and bathing beaches; county and municipal parks; and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

Personal services. Amounts paid for compensation of government officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

Police protection. Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, vehicular inspection, and the like.

Postal service. Activities of the U.S. Postal Service are reported on a gross basis, without deduction for receipts from charges. Subsidies to airlines are classed under "air transportation."

Property taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles.

Public welfare. Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: "Cash assistance" paid directly to needy persons under categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; "vendor payments" made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of welfare institutions. "Other public welfare" includes Federal, State, or county payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and hospital services provided directly by the government through its own hospital and health agencies and any payments to other governments for such purposes are classed under those functional headings rather than here.

Purchase of land and existing structures. Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Revenue. All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. This category excludes noncash transactions, such as receipts of services, commodities, or other receipts "in kind."

Sale of property. Sale of real property and improvements. Excludes sale of securities, commodities, equipment, and other personal property.

Sales and gross-receipt taxes. This category comprises taxes, including "licenses" at more than nominal rates, based on the volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income; and related taxes based

upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for the collection of taxes from consumers are excluded.

Sanitation. This category comprises "sewerage" and "sanitation other than sewerage." (See below.) Sanitary engineering, smoke regulation, and other health activities are classified under "health."

Sanitation other than sewerage. Street cleaning and collection and disposal of garbage and other waste.

School district. An entity providing local public schools which, under State law, has sufficient autonomy to qualify as an independent government. Financial amounts reported are intended to cover revenues, expenditures, indebtedness, and assets. (The census also includes information regarding local public school systems that do not qualify as independent units of government but, instead, are operated as dependent parts of county, municipal, township, or State governments.)

Securities. Stocks and bonds, notes, mortgages, and other formal evidence of indebtedness.

Sewerage. Sanitary and storm sewers, sewage disposal facilities and services, and payments to other local governments for such purposes.

Short-term debt. Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if they are payable from a tax levied for collection in the year of their issuance. Excludes non-interest-bearing warrants, accounts payable, and other non-interest-bearing short-term obligations.

Single-function district. This is a special district limited by its enabling legislation to the provision of a single public service. See "special district."

Social insurance administration. For State and local governments, this category consists of the administration of unemployment compensation programs and employment offices. It also includes Federal administration of OASDHI and other social insurance programs.

Special assessments. Compulsory contributions collected from owners of property benefited by specific public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements—either directly or through payment of debt service on indebtedness incurred to finance the improvements—and apportioned according to the assumed benefits to the property affected by the improvements.

Special district. An entity other than a county, municipality, township, or school district, authorized by State law with sufficient administrative and fiscal autonomy to qualify as an independent governmental unit. Known by a variety of titles, including district, authority, board, commission, etc., as specified in the enabling State legislation, and which is authorized to provide only one or a limited number of designated functions. Financial amounts reported are intended to cover revenues by source, expenditures, indebtedness, and assets. (The census also includes information on special districts which have certain characteristics of independent governments, but which appear so subject by law to administrative or financial control by the State or by other local governments that they are classified by the Census Bureau as subordinate agencies of such other governments rather than as independent units.)

State government. For each of the 50 States organized under the U.S. Constitution, a State government consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units thereof. It also includes any semiautonomous authorities, institutions of higher education, districts, and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. As to all such agencies, financial information reported for the census is intended to represent their gross transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government is intended to consist of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also all special revenue funds, sinking funds, public trust funds, bond funds, and all other special funds.

Taxes. These are defined as compulsory contributions exacted by a government for public purposes, except employee or employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a recipient government. (Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though the tax is collected initially by another government. However, any amounts retained by the collecting government are treated as its tax revenue.) "Tax revenue" excludes any amounts from shares of State imposed and collected taxes, which are classified as "inter-governmental revenue."

Town. See under "municipality" and "township."

Township. An organized local government authorized in State constitutions and statutes. Designated as a "town" in Connecticut, Maine (including organized plantations), Massachusetts, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, and as a "township" in other States. As distinguished from a municipality, which is created to serve a specific population concentration, a township exists to serve inhabitants of an area defined without regard to population concentration. Financial amounts reported are intended to cover revenues, expenditures by purpose and type, indebtedness, and assets.

Utility. A government-owned and -operated water supply, electric light and power, gas supply, or transit system. Government revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of governments such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities and excluded here.

Utility debt. Debt originally issued specifically to finance government-owned and -operated water, electric, gas, or transit utility facilities.

Utility expenditure. Expenditure for construction or acquisition of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to the parent government) and for interest on utility debt. This category does not include expenditure in connection with administration of utility debt and investments (treated as "general expenditure").

The cost of providing services to the parent government also is excluded; such costs, when identifiable, are treated as expenditures for the functions served.

Utility revenue. Revenue from the sale of utility commodities and services to the public and to other governments. Amounts from sales to the parent government are excluded. The category also excludes income from utility fund investments and from other nonoperating properties (treated as "general revenue"). Any

revenue from taxes, special assessments, and fiscal aid are classified as "general revenue" and not as "utility revenue."

Vendor payments. See "public welfare."

Water transport and terminals. Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities. This category includes Federal subsidies and other aids for ship construction, merchant marine operations, and other water transportation activities.

Appendix E

BUREAU ORGANIZATION AND 1972 CENSUS KEY PERSONNEL

INTRODUCTION

The 1972 Census of Governments involved the work of several hundred persons, engaged in a variety of activities. The work was planned, developed, integrated, and supervised by a relatively small number of people who had the major responsibility for the various operations. This appendix is a directory of the executive staff, divisions, offices, and key personnel of the Bureau who had this responsibility from July 1, 1969, through June 30, 1974, during which time the 1972 census was planned and carried out. The names of the members of the Census Advisory Committee on State and Local Government Statistics, who contributed knowledge and recommendations, are given on pages 66-67.

The divisional organization of the Census Bureau at the time the 1972 census was taken is shown in figure E-1. A major reorganization had taken place in the latter part of 1971, shortly before the Social and Economic Statistics Administration (SESA) was created as a new agency within the Department of Commerce. The Bureau of the Census and the Bureau of Economic Analysis became units of SESA, and certain Census Bureau divisions, such as Personnel, Budget and Finance, etc., were transferred to SESA, so that both bureaus would be served without duplication of functions. Shading on the organization chart indicates the executive staff members, divisions, and offices having major involvement in the 1972 census, and only those components are listed below. (The Computer Services Division took over functions performed at different periods by the Processing and Computer Facilities Division; all three organizations are, therefore, listed.)

SOCIAL AND ECONOMIC STATISTICS ADMINISTRATION (SESA)

January 1972-

Administrator

The Administrator determined objectives for SESA, established policies and programs for achieving those objectives, and exercised overall direction of SESA activities.

Edward D. Failor, April 1973-

Joseph R. Wright, Acting, January 1972-April 1973

Paul Liberman, Special Assistant, May 1973-

Norman Watts, Special Assistant, May 1973-

Deputy Administrator for Management

Joseph R. Wright, January 1972-April 1973

Associate Administrator for Administration (Assistant Administrator, January 1972-October 1973)

The Associate Administrator for Administration provided administrative management services, including program review, to components of SESA and advised the Administrator on administrative management.

James P. Taff, July 1972-

(Acting, January 1972-July 1972)

William E. Stiver, Deputy, November 1973-

Assistant Administrator for Program Review

William H. Peterson, April 1972-December 1972

DIVISIONS

The following list contains the names of key personnel; dates are given for individuals only when their service within a particular unit varied from the period in which that unit was involved in governments census activities.

Administrative Services Division

The Administrative Services Division secured space, supplies, and equipment. It arranged for communication, transportation, storage, reproduction, and related facilities and services.

Prior to January 1972, this division was part of the Administrative and Publications Services Division which was reorganized to provide for two separate divisions which became part of the SESA administration.

Cecil B. Matthews, Chief

FORMS BRANCH

Gladys S. Potts, Chief

Albert W. Cosner, Management Assistant (Forms)

Burnice White, Management Assistant (Forms)

PROPERTY AND SUPPLY BRANCH

Robert C. Long, Chief

George Frederick Green, Assistant Chief

Frederick D. Hobbs, Procurement Agent to January 1970

Charles H. Hancock, Jr., Property Management Specialist to April 1971

Francis T. Coradetti, Property Management Officer

RECORDS AND FACILITIES BRANCH

S. F. Timothy Mullen, Chief

SESA LIBRARY BRANCH

Dorothy W. Kaufman, Chief

Salme H. Gorokhoff, Assistant Chief

Mary D. Taylor, Chief, Acquisitions and Periodicals Section

Michael A. Wolfson, Librarian

Allan C. Gray, Librarian

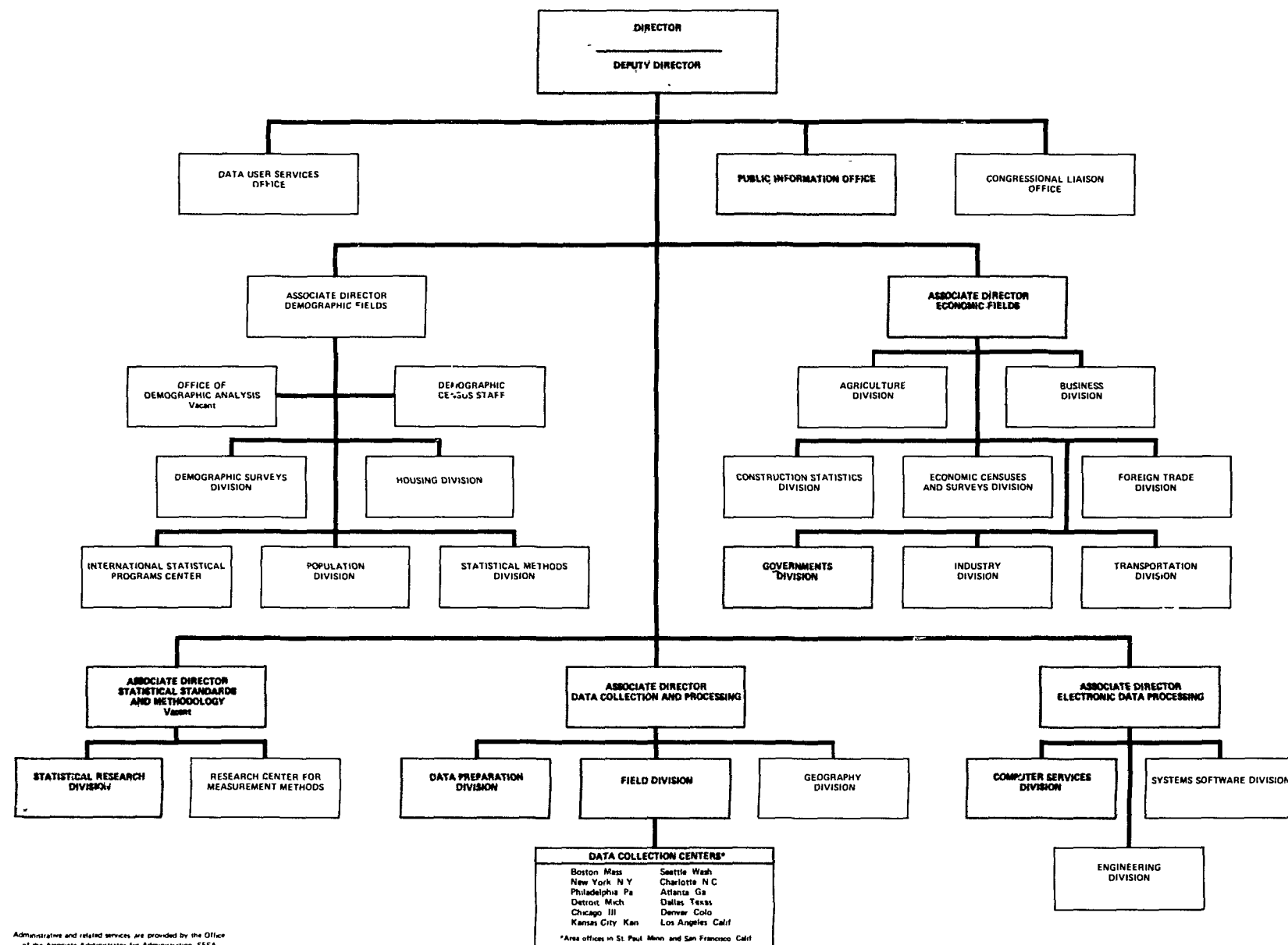
Management and Organization Division

The Management and Organization Division was primarily concerned with improving the efficiency and economy of Bureau programs and providing recommendations to streamline operations.

During 1970 and 1971, the division applied to the 1972 Census of Governments management techniques which had been developed earlier and implemented successfully in the Nineteenth Decennial Census. These management control techniques involved comprehensive project planning phases of the reporting systems. They were used widely in the planning phases of the census of governments as an effort toward a completely integrated census.

Figure E-1. Organizational Chart

Chart representative of Census Bureau organization during the 1972 Census of Governments. Shading indicates executive staff members, divisions, and offices having major involvement in the 1972 census.



Administrative and related services are provided by the Office of the Associate Administrator for Administration: SESA

In January 1972 the division was transferred from the Census Bureau to the SESA administrative area.

M. Douglas Fahey, Chief, January 1972-
Samuel O. Maslak, Chief to January 1972

George E. Pierce, Staff Assistant
Maurice T. Spillane, Management Analyst
Eugene A. Galvin, Management Analyst

Publications Services Division

The Publications Services Division provided editorial, design, composition, and printing services for the publications, and printing services for the forms for the 1972 Census of Governments.

Prior to January 1972, this division was part of the Administrative and Publications Services Division which was reorganized to provide for two separate divisions which became part of the SESA administration.

Raymond J. Koski, Chief, January 1972-

PRINTING BRANCH

Milton S. Andersen, Chief, September 1971-
John F. Lanham, Chief to September 1971

PUBLICATIONS COMPOSITION BRANCH

Wayne H. Massey, Chief, September 1971-
M. Kathryn Rogers, Chief, July 1969-September 1971

PUBLICATIONS PLANNING AND GRAPHICS BRANCH

Gerald A. Mann, Chief, April 1970-
Helen Bonkoski, Editor, September 1969-

BUREAU OF THE CENSUS

EXECUTIVE STAFF

The director, the chief executive of the Census Bureau, developed policies and plans for the Bureau, and directed and managed its operations. He was assisted by a deputy director, who shared his responsibilities. On their immediate staff at the time of the 1972 census were five associate directors, as well as several special assistants and a legal adviser.

Director

Vincent P. Barabba, August 1973-
(Acting, May 1973-August 1973)
Robert L. Hagan, Acting, March 1973-May 1973
Joseph R. Wright, Acting, January 1973-March 1973
George H. Brown, September 1969-January 1973
A. Ross Eckler, to August 1969
John J. Casserly, Special Assistant for Public Affairs, July 1970-August 1971 (See Public Information Office.)
Vernon Lance Tarrance, Jr., November 1969-August 1973
Mathew E. Erickson, Legal Adviser to July 1974

Deputy Director

Robert L. Hagan, June 1972-
(Acting, February 1972-June 1972)
Joseph R. Wright, August 1971-January 1972
Robert F. Drury, to February 1970

Associate Director for Administration

This associate director was responsible for the operations of the following divisions: Administrative and Publication Services (later separate divisions), Budget and Finance, Management and Organization, Field (to August 1971), and Personnel. In January 1972, the position was transferred to SESA.

William I. Merkin, to January 1972

Associate Director for Data Collection and Processing

This associate director supervised the Data Preparation Division (known as the Jeffersonville Census Operations Division prior to January 1972), the Computer Services Division (until January 1972), the Field and Geography Divisions (from August 1971), and the Process Control Staff and the Data User Services Office (from August 1971 to January 1972). In July 1974, the position title was changed to Associate Director for Field Operations and User Services and given responsibility for the Data User Services, Field, and Data Preparation Divisions, and the Scheduling and Control Staff.

James W. Turbitt, July 1974-
Paul R. Squires, June 1972-July 1974-
(Acting, August 1971-June 1972)
John W. H. Spencer, to August 1971

Joseph Arbena, Special Assistant, November 1971-January 1972
Francis J. Boucher, Special Assistant, August 1971-November 1971

Robert B. Voight, Special Assistant, March 1971-August 1971
Herman H. Fasteau, Special Assistant to January 1970

Associate Director for Economic Fields

The Associate Director for Economic Fields planned and directed the economic statistical programs and advised the Director in these fields. He directed the Agriculture, Business, Construction Statistics, Economic Censuses and Surveys, Foreign Trade, Governments, Industry, and Transportation Divisions.

Shirley Kallek, Acting, July 1974-
James W. Turbitt, October 1973-July 1974 (Associate Director for Economic Operations, June 1972-October 1973)
Walter F. Ryan, to January 1973
Dino S. Villa, Deputy for Economic Surveys, May 1970-December 1971

Associate Director for Electronic Data Processing

This post was established in January 1972 to strengthen management and improve the performance of the Bureau's electronic data-processing operations. It required direction of the Computer Services, Engineering, and Systems Software Divisions.

Walter E. Simonson, August 1972-
(Acting, May 1972-August 1972)

Associate Director for Statistical Standards and Methodology

This post was formerly known as Associate Director for Research and Development (to August 1971) and Associate Director for Research and Methodology (August 1971-January 1972). The associate director had various divisions under his supervision from time to time, depending on their involvement in research and development, the principal one concerned with the governments census being the Statistical Research Division.

Alva L. Finkner, July 1974.
 Harold L. Nisselson, Acting, March 1974-June 1974
 Joseph Waksberg, June 1972-June 1973
 (Acting, January 1972-June 1972)
 Joseph F. Daly, to October 1971
 Herman H. Fasteau, Special Assistant, January 1970-March 1972
 Robert B. Voight, Special Assistant to March 1971

DIVISIONS AND OFFICES

The following listing contains the names of key personnel; dates are given for individuals only when their service within a particular unit varied from the period in which that unit was involved in governments census activities. Where an assistant division chief had specific branches under his supervision, the listings for these branches immediately follow his name.

Computer Facilities Division

(See Computer Services Division.)

Computer Services Division

The Computer Services Division was known as the Processing Division (q.v.) prior to August 1971. The Processing Division conducted the computer operations and some of the clerical and mechanical data-processing activities, and implemented new developments and techniques in data processing.

In August 1971, the Processing Division was absorbed into the Computer Facilities Division, with the exception of the clerical staffs, which were shifted among the program divisions.

In January 1972, the Computer Facilities Division, with substantially the same staff as listed below, was reorganized and designated the Computer Services Division. At that time, the components of the Computer Services Division were Administrative Office, Engineering Development Laboratory, Engineering Maintenance Branch, Engineering Research Branch, Facilities Operations Branch, Customer Services Branch, and the Data Management Branch.

In December 1972, the Computer Services Division was reorganized. The engineering branches were established as an independent division, and the Administrative Office was formulated as a separate entity to service three divisions. The Computer Services Division then comprised the following: FOSDIC Applications Laboratory, Planning and Special Projects, Facilities Operations Branch, Customer Services Branch and the Data Management Branch. In May 1973, the FOSDIC Applications Laboratory was transferred to the Engineering Division.

James R. Pepal, Chief, January 1972-

James W. Shores, Assistant Division Chief for Planning and Special Projects, December 1972-March 1973 (Assistant Division Chief for EDP Operations (see below) to November 1972)

William M. Gaines, Assistant Division Chief for Engineering to December 1972

ENGINEERING RESEARCH BRANCH

McRae Anderson, Chief to December 1972

ENGINEERING MAINTENANCE BRANCH

Joseph V. Marean, Chief to December 1972

C. Thomas DiNenna, Assistant Division Chief for EDP Operations, December 1972-

FACILITIES OPERATIONS BRANCH

Jesse J. Verdeja, Chief

DATA MANAGEMENT BRANCH

Willie E. Clark, Chief

CUSTOMER SERVICES BRANCH

C. Thomas DiNenna, Chief, January 1972-November 1972

Denver C. Pitts, Chief, Customer Services Section, March 1973-
 Elmer Smith, Chief, Customer Services Section, December 1972-March 1973

Anthony A. Berlinsky, Chief, Engineering Development Laboratory, to December 1972

PLANNING AND SPECIAL PROJECTS

F. Evelyn Painter, Chief, April 1973-

Data Preparation Division

This division, located in Jeffersonville, Ind., carried out the massive clerical operations, mailout and check-in of forms, certain procedure writing, clerical editing, and data keying of the 1972 Census of Governments. These activities took place within various units of the division at different times during the period of its involvement, which began in July 1972 and was basically completed by December 1973. This period only is reflected below.

Hobert A. Yerkey, Chief

A. Reid Steele, Assistant Division Chief, Administrative Services

ADMINISTRATIVE SERVICES BRANCH

(Support Services Staff, July 1973-)

William Pangburn, Chief

Leslie O. Brown, Chief, Materials Distribution Section

DATA PROCESSING SYSTEMS BRANCH

Harry Meyers, Chief

Ronald Mahagan, Project Planning

Joyce Conn, Production Supervisor

Rex Pullin, Assistant Division Chief, Planning and Methodology

METHODS, PROCEDURES AND QUALITY CONTROL STAFF

Stanley Matchett, Chief

Judith E. Nell, Operations Assistant

Don Adams, Assistant Division Chief, Census Operations

POPULATION AND HOUSING PROCESSING BRANCH

Eliot Willoughby, Chief

AGRICULTURE CENSUS OPERATIONS BRANCH

Helen Luse, Acting Chief, December 1972-
 Rebecca Nesbit, Chief, July 1972-December 1972
 Frances Schaffstein, Section Chief
 Margaret Jeffery, Unit Supervisor

Reese P. Helmer, Assistant Division Chief, Current Projects

PRODUCTION CONTROL AND SCHEDULING BRANCH

Charles Adams, Acting Chief
 Jennie Spencer, Supervisory Scheduling Coordinator

Field Division

The Field Division was responsible for the collection of certain data, working through the Bureau's 12 data collection centers (regional offices)¹ in the United States. The division prepared the training guides, manuals, and handbooks for the 1972 Census of Governments which were needed in field operations.

Richard C. Burt, Chief, January 1972-
 (Acting, August 1971-January 1972)
 Paul R. Squires, Chief, August 1970-December 1971-
 (Acting, July 1970-August 1970)
 Jefferson D. McPike, Chief to July 1970

Richard C. Burt, Assistant Division Chief (Programs), October 1969-August 1971
 Richard J. Mullikin, Assistant Division Chief (Programs) to August 1969

ECONOMIC COORDINATION BRANCH

George T. Reiner, Chief, December 1973-
 David L. Kover, Chief, July 1969-December 1973
 Ronald C. Olson, Survey Statistician January 1971-October 1972
 Steve Willette, Survey Statistician, July 1969-

DATA COLLECTION CENTERS (REGIONAL OFFICES)¹

Atlanta, Ga.

Thomas W. McWhirter, Regional Director
 John A. Kazemaier, Jr., Assistant Field Director,¹ December 1972- (Special Assistant to December 1972)

Boston, Mass.

Arthur G. Dukakis, Regional Director, June 1972-
 (Deputy to June 1972)
 James W. Turbitt, Regional Director to June 1972
 James L. Johnson, Assistant Field Director, December 1972- (Special Assistant to December 1972)
 Leo J. Kearns, Survey Statistician
 Joseph F. Downey, Special Assistant to June 1973

Charlotte, N.C.

Joseph R. Norwood, Regional Director
 Joseph S. Harris, Assistant Field Director, December 1972- (Special Assistant to December 1972)
 Leo C. Schilling, Deputy Regional Director¹ to October 1972
 George M. Reynolds, Jr., Regional Technician

Chicago, Ill.

Forrest P. Cawley, Jr., Regional Director, June 1972-
 (Acting, March 1972-June 1972)
 Curtis T. Hill, Regional Director, August 1970-March 1972
 Theodore F. Olson, Regional Director to July 1970
 Stanley D. Moore, Assistant Field Director, August 1973-
 Robert J. Peterson, Assistant Field Director, January 1971-August 1973 (Special Assistant to January 1971)
 James E. Gwartney, Deputy Regional Director to December 1970
 Eugene T. Flynn, Special Assistant to September 1972
 C. Kemble Worley, Survey Statistician
 Robert L. Ruland, Survey Statistician, April 1971-April 1974

Dallas, Tex.

Percy R. Millard, Regional Director
 Eugene T. Flynn, Assistant Field Director, January 1972-
 C. Michael Long, Deputy Regional Director to June 1971

Denver, Colo.

Walter A. Freeman, Jr., Regional Director
 William F. Adams, Assistant Field Director, September 1973-
 Robert C. Jung, Special Assistant to July 1971

Detroit, Mich.

Robert G. McWilliam, Regional Director, June 1971-
 (Deputy to June 1971)
 Hobert A. Yerkey, Regional Director to June 1971
 Robert J. Peterson, Assistant Field Director, August 1973-
 Ronald C. Olson, Survey Technician to January 1971
 D. Ross Forbes, Survey Statistician to July 1973
 Howard C. Beattie, Survey Statistician

Kansas City, Kans. (located in St. Paul, Minn., prior to July 1973)

Rex L. Pullin, Regional Director, July 1973-
 Guy A. Lutz, Regional Director to July 1973
 Gene Bremer, Deputy Regional Director to January 1971
 and from May 1972-
 Forrest Cawley, Jr., Special Assistant to March 1972

Los Angeles, Calif.

C. Michael Long, Regional Director, June 1971-
 Leonard C. Isley, Regional Director to May 1971
 Ronald C. Olson, Assistant Field Director, July 1973-
 Richard F. Martin, Special Assistant to December 1972
 Charles C. Churchill, Survey Statistician to December 1972
 George T. Reiner, Survey Statistician to December 1973
 Elden J. Steinfeld, Survey Technician

¹The regional offices were known as "data collection centers" from August 1972 through June 1974. During this period the regional directors and their deputies were titled, respectively, "Director, Data Collection Center" and "Assistant Field Director." After June 1974, the assistant field directors were retitled "Assistant Regional Director."

New York, N.Y.

John C. Cullinane, Regional Director
 Porter S. Rickley, Assistant Field Director to July 1973
 Dannie L. Martin, Special Assistant to May 1971
 Anthony J. Lobritto, Survey Statistician, December 1970- (Special Assistant, January 1970-December 1970)
 Ronald C. Olson, Special Assistant, October 1972-July 1973

Philadelphia, Pa.

Porter S. Rickley, Regional Director, July 1973-
 John C. Gibson, Regional Director to July 1973
 John J. Rodden, Deputy Regional Director
 Lincoln H. Steigerwalt, Special Assistant to August 1970
 James J. Reilly, Survey Technician

St. Paul, Minn. (See Kansas City, Kans.)

Seattle, Wash.

John E. Tharaldson, Regional Director
 Dannie L. Martin, Assistant Field Director, September 1973- (Special Assistant, May 1971-September 1973)
 Edgar L. Bryan, Deputy Regional Director to June 1970

Governments Division

The Governments Division had primary responsibility for the 1972 Census of Governments, including its planning, content, procedures, and tabular presentation. It coordinated the participation of other divisions which assisted in carrying out various phases of the census.

Sherman Landau, Chief, September 1974-
 (Acting, June 1974-September 1974; Census Coordinator, July 1972-)

Curtis Hill, Chief, December 1973-June 1974

David McNelis, Chief to December 1973

Joseph Arbena, Program Manager for Revenue Sharing Surveys, May 1973-July 1974

ADMINISTRATIVE OFFICE

Charles Hancock, Jr., Administrative Officer, April 1971-
 Alice Tucker, Physical Analyst
 Helen Files, Editorial Assistant

Kenneth Anderson, Assistant Division Chief for Special Governmental Statistics

CRIMINAL JUSTICE BRANCH

Alan Jones, Chief (Census Coordinator, February 1970-October 1970)

EMPLOYMENT BRANCH

Alan Stevens, Chief
 Henry Wulf, Social Science Analyst

John Coleman, Assistant Division Chief, Survey Operations, May 1973- (Acting to May 1973) (Census Coordinator, October 1970-July 1972)

GOVERNMENT SECTOR BRANCH—EAST

Charles Meyer, Chief
 Donald Gillenwater, Assistant Branch Chief

GOVERNMENT SECTOR BRANCH—WEST

Richard Neach, Chief
 Ulvey Harris, Assistant Branch Chief

SPECIAL SUPPORT STAFF

Marjorie Barnes, Chief

Maurice Criz, Assistant Division Chief, Economic Statistics

FINANCE BRANCH

Vancil Kane, Chief, February 1974-
 (Acting, September 1973-February 1974)
 Joseph Arbena, Chief, January 1972-September 1973
 Max Twiss, Chief to October 1971
 James Hogan, Social Science Analyst (Acting Chief, October 1971-January 1972)

GOVERNMENTAL ORGANIZATION BRANCH

Gertrude Whitehouse, Chief

TAXATION BRANCH

Earle Knapp, Chief, May 1974-
 (Acting, February 1974-May 1974)
 Vancil Kane, Chief, July 1971-February 1974
 John Behrens, Social Science Analyst

Sherman Landau, Assistant Division Chief, Research and Methodology, to June 1974

RESEARCH AND METHODOLOGY STAFF

Sherman Landau, Chief to June 1974
 Judith Jennings, Social Science Analyst
 Geneva Hines, Survey Statistician
 Rebecca Dove, Survey Statistician to June 1973

Processing Division (to August 1971)
 (See Computer Services Division for description.)

M. Douglas Fahey, Chief to August 1971

ENGINEERING DEVELOPMENT LABORATORY

Anthony A. Berlinsky, Chief
 Robert J. Varson, Assistant Chief
 Ignatius N. Bellavin, Electronics Technician
 Martin J. Brennan, Electronics Technician
 Ben E. Kappes, Electronics Technician
 Gordon W. Pearson, Mechanical Engineering Technician

Rudolph M. Micol, Assistant Division Chief (Administration)

MANAGEMENT CONTROL BRANCH

Walter H. Phillips, Chief to August 1971

TAPE MANAGEMENT BRANCH

Francis A. Oleksak, Chief

E. Richard Bourdon, Assistant Division Chief (Processing Operations) to August 1971

CLERICAL PROCESSING BRANCH

Reese P. Helmer, Chief

Wilmetta M. Long, Chief, Current Surveys Section

INPUT PREPARATION BRANCH

Anola L. Nightengale, Chief, March 1971-August 1971

Joseph M. Wiesinger, Chief to February 1971

James R. Pepal, Acting Assistant Division Chief (Electronic Data Processing), January 1971-August 1971

James W. Shores, Assistant Division Chief (Electronic Data Processing) to January 1971

PRODUCTION BRANCH

Willie E. Clark, Chief to August 1971

SPECIAL SERVICES BRANCH

Denver C. Pitts, Chief, January 1971-August 1971

C. Thomas DiNenna, Chief, September 1970-January 1971

Elizabeth T. North, Chief to September 1970

COMPUTER OPERATIONS BRANCH

C. Thomas DiNenna, Chief, January 1971-August 1971

Joseph F. Pewterbaugh, Chief to January 1971

COORDINATION AND CONTROL BRANCH

F. Evelyn Painter, Chief, May 1971-August 1971

(Acting, January 1971-May 1971)

Denver C. Pitts, Chief to January 1971

William M. Gaines, Assistant Division Chief (Engineering)

ENGINEERING RESEARCH BRANCH

McRae Anderson, Chief

ENGINEERING MAINTENANCE BRANCH

Joseph V. Marean, Chief

Robert F. Clark, Electronics Engineer

Carl A. Walker, Electronics Engineer (Data Processing)

John E. Forkish, Electronics Technician

Public Information Office

The Public Information Office issued a series of releases designed to acquaint the public with the availability of results from the 1972 Census of Governments. The releases were issued, in each instance, on the day that an individual printed report was published and distributed to all major news media in the United States through the U.S. Department of Commerce's News Desk.

The Public Information Office is part of the Director's staff, and the Chief of the Office reports directly to the Director.

John J. Casserly, Chief, October 1970-

Henry H. Smith, Assistant Chief, April 1969-

Kenneth C. Field, Public Information Specialist (in charge of census of governments public information), March 1972-

Statistical Research Division

This division developed mathematical, statistical, and survey techniques, and assisted the Governments Division in applying these to the census. It conducted research on sample design. It designed the sample survey of taxable property values and prepared specifications for the sample selection, the estimation procedure and the estimation of sampling errors, and assisted in the administration of these programs.

Ralph S. Woodruff, Chief, June 1973-

Thomas B. Jabine, Chief, January 1969-June 1973

James L. O'Brien, Assistant Division Chief, January 1972-

Max A. Bershad, Assistant Division Chief to September 1969

SAMPLING AND SURVEY RESEARCH

Blanche S. Hurwitz, Principal Researcher (sample design), November 1969-

Margaret Gurney, Principal Researcher (sample design), July 1969-November 1969

Cary T. Isaki, Mathematical Statistician (research on the sample design), December 1969-

CENSUS ADVISORY COMMITTEE ON STATE AND LOCAL GOVERNMENT STATISTICS

This public advisory committee was established in 1948. Its membership consisted of (1) individuals in the academic, government, banking, research, and other fields in which census of governments statistics were used; these persons were appointed for specific terms, and (2) four (and since 1969, five) national government organizations. These latter were represented ex officio by their executive directors or, in the case of the National League of Cities, its executive vice president. The committee usually met annually, although in recent years it began meeting twice a year on a regular basis. The membership during the 1972 census period (July 1969-June 1974) was as follows:

Herbert Alfasso, 1968-1971

John Bibby, 1972-1975 (vice chairman, 1974)

Harvey E. Brazer, 1967-1969

Allen L. Canter, 1974-1976

Alan L. Clem, 1972-1975

Walter D. DeVries, 1971-1973

Stuart Eurman, 1972-1974

Robert F. Huckshorn, 1972-1975

Bert Willard Johnson, 1968-1971

Charles O. Jones, 1972-1974

Conrad Joyner, 1972-1975

James W. McGrew, 1972-1975

Lennox L. Moak, 1969-1971

Richard Netzer, 1967-1969

David J. Ott, 1974-1976

Jim Reese, 1972-1975

Russell M. Ross, 1972-1974

Robert F. Steadman, 1967-1969 (chairman, 1969)

George R. Thiss, 1974-1976

Allen D. Manvel, consultant, 1969-1971

Council of State Governments

Brevard Clithfield, 1963-

International City Management Association*

Mark E. Keane, 1969- (chairman, 1969-1972)

*Added to the advisory committee in 1969.

National Association of Counties

Bernard F. Hillebrand, 1961-

National League of Cities

Allen Pritchard, Jr., 1972-

Patrick Healy, 1963-1972

U.S. Conference of Mayors

John J. Gunther, 1963- (chairman, 1973-1974)

Appendix F

DATA COLLECTION FORMS

(Description of forms and index to reproductions)

Census phase	Form number and title	Specifications and quantity printed	Distribution and use ¹	Page
1. Governmental Organization Survey	G-21 Survey of County Agencies and Areas	8" x 10-1/2". 2 pages. White offset, sub. 100, printed black ink, two sides. 7,500 original	Mailed to counties to obtain and/or verify listings of county subordinate taxing areas.	72
	G-23 Survey of Incorporated Places	Same as G-21 7,500 original	Mailed to counties to obtain information on places incorporated since Jan. 1, 1970.	74
	G-23-1 [letter]	8" x 10-1/2". 1 page. White offset, sub. 100, printed black ink, one side. 3,500 original 1,750 "Second Request" 7,900 "Third Request" 6,150 file copies	Cover letter accompanying forms G-23 and G-24.	75
	G-24 Survey of Special Districts	10-1/2" x 8". 2 pages. White offset, sub. 100, printed black ink, two sides. 7,500 original	Mailed to counties with form G-23 to obtain information on new special districts and verification of the existing census list of special districts.	76
	G-25 Local Government Directory Card (School Districts)	7-3/8" x 3-1/4". 2 pages. White card stock, sub. 200, printed black ink, two sides, in continuous pin-fed sets. 75,000 original	Mailed to school districts to obtain data on grades, geographic areas served, and number of pupils enrolled.	77
	G-25-1 [letter]	7-1/2" x 6-1/2". 1 page. White offset sub. 100, printed black ink, one side. 22,000 original 10,000 "Second Request" 5,000 "Third Request"	Cover letter accompanying form G-25 above.	78
	G-26 Local Government Directory Card (Counties)	Same as G-25. 15,000 original	Mailed to counties to identify drainage and hospital functions and officials responsible for financial and employment data.	79
	G-27 Local Government Directory Card (Municipalities and Townships) [Large]	7-3/8" x 3-1/4". 2 pages. White card stock, sub. 200, printed black ink, two sides, in continuous pin-fed sets. 80,000 original	Mailed to municipalities and townships to identify services, officials responsible for financial and employment data, and geographic areas of municipalities.	80
	G-28 Local Government Directory Card (Municipalities and Townships) [Small]	7-3/8" x 3-1/4". 2 pages. White card stock, sub. 200, printed black ink, two sides, in perforated sets. 60,000 original	Mailed to municipalities with less than \$5,000 revenue and/or \$200,000 indebtedness in 1967 and to approx. 10,200 townships, to obtain summary data on finances and employment.	81
	G-29 Local Government Directory Card (Special Districts)	7-3/8" x 3-1/4". 2 pages. White card stock, sub. 200, printed black ink, two sides, in perforated sets. 50,000 original	Mailed to special districts with 1967 revenues of \$5,000+ and/or debt of \$200,000 to obtain information on functions performed, geographic areas, and financing powers.	82
	G-29-1 [letter]	7-1/2" x 6-1/2". 1 page. White offset, sub. 100, printed black ink, one side. 27,000 original 12,000 "Second Request" 6,000 "Third Request"	Cover letter accompanying forms G-29 and G-30.	83
	G-30 Local Government Directory Card (Special Districts)	7-1/8" x 3-1/4". 2 pages. White card stock, sub. 200, printed black ink, two sides, in perforated sets. 50,000 original	Mailed to special districts with less than \$5,000 revenue and/or \$200,000 indebtedness in 1967 to obtain information on functions performed, geographic areas, and financing powers; and summary data on finances and employment.	84
	G-31 Geographic Distribution of Selected Items	8" x 10-1/2". 2 pages. White offset, sub. 100, printed black ink, two sides. 10,000 original	Mailed to special districts covering more than one area to obtain geographic distribution of revenue, sales, and tax data.	85
2. Taxable Property Values (TPV) Survey	GP-1 Survey of Local Assessment Records	8" x 28", folded to 8" x 14". 3 pages. White offset, sub. 100, printed black ink, two sides. 4,000 original 1,500 "Second Request" 5,500 file copies	Mailed to local assessing officials to obtain information on records, procedures, and organizations.	87
	GP-2 Survey of Real Estate Transfer Records	8" x 28", folded to 8" x 14". 3 pages. White offset, sub. 100, printed black ink, two sides. 7,500 original 4,000 "Second Request" 1,500 file copies	Mailed to local clerks and recorders to obtain information on real estate transfer records, procedures, and organizations.	91
	GP-21 Transmittal Sheet (Assessed Values Phase)	8" x 11 1/2". 1 page. NCR (no carbon required), white original, yellow duplicate, printed black ink, one side. 4,000 sets	Prepared for field agents to indicate for each area the location of assessment records and to provide sampling and other instructions.	95

DATA COLLECTION FORMS—Continued

(Description of forms and index to reproductions)

Census phase	Form number and title	Specifications and quantity printed	Distribution and use ¹	Page
2. Taxable Property Values (TPV) Survey (con.)	GP-22 Listing Sheet (Certainty Properties)	10-1/2" x 16", folded to 10-1/2" x 8". 1 page. White offset, sub. 100, printed black ink, one side. 95,000 original	Used by field agents to record identification data for properties selected for inclusion in the TPV Survey.	96
	GP-23-1 Listing Sheet	10-1/2" x 16", folded to 10-1/2" x 8". 1 page. Buff offset, sub. 100, printed black ink, one side. 160,000 original	Used by field agents to record data for sample properties within assessed-value range \$2,500 to \$20,000.	97
	GP-23-2 Listing Sheet	Same as GP-23-1, except yellow offset. 160,000 original	Used by field agents to record data for sample properties within assessed-value range \$1,500 to \$12,000.	98
	GP-23-3 Listing Sheet	Same as GP-23-1, except blue offset. 160,000 original	Used by field agents to record data for sample properties within assessed-value range \$1,000 to \$7,000.	98
	GP-23-4 Listing Sheet	Same as GP-23-1, except green offset. 65,000 original	Used by field agents to record data for sample properties within assessed-value range \$500 to \$3,500.	98
	GP-23-5 Listing Sheet	Same as GP-23-1, except salmon offset. 20,000 original	Used by field agents to record data for sample properties within assessed-value range \$500 to \$1,800.	98
	GP-30 Property Transfer Record (Real Estate Sales Phase)	8" x 10-1/2". 1 page. Buff offset, sub. 100, printed black ink, one side. 400,000 original	Used by field agents to record data for sample real estate transfers.	99
	GP-31 Real Estate Sales Study	9" x 14". 2 pages. White NCR stock in quintuplicate, printed black ink, two sides. 100,000 sets	Mailed to buyers or sellers involved in sample real estate transfers to obtain sales price and property use data.	100
	GP-33 Survey of Assessed Valuation	10-1/2" x 24", folded to 8" x 10-1/2". 3 pages. Green offset, sub. 100, printed black ink, two sides. 200 original 1,000 continuation sheet, p. 3	Mailed (in duplicate) to State (and District of Columbia) officials to obtain State, county, and city assessed-value distributions by use category.	102
	GP-35 [letter]	8" x 10-1/2". 1 page. Black offset, sub. 100, printed black ink, two sides. 3,000 original	Mailed to local assessors to make known field agents' impending visits to collect data.	104
3. Governmental Employment	GP-72-1, through GP-72-4 [letters]	8" x 10-1/2". 1 page. White offset, sub. 100, printed black ink, one side. 3,000 original (each form) 3,000 "Second Request" (each form)	Eight versions of followup letters sent to GP-31 respondents to resolve specific problems.	105
	E-1 Survey of Government Employment, State Agencies	8" x 21", folded to 8" x 10-1/2". 2 pages. Blue offset, sub. 100, printed black ink, two sides. 12,000 original 8,000 "Second Request" 5,000 "Third Request" 25,000 file copies	Mailed to State agencies to obtain employment data.	113
	E-2 Survey of Government Employment, State Institutions of Higher Education	8" x 21", folded to 8" x 10-1/2". 3 pages. Blue offset, sub. 100, printed black ink, two sides. 2,000 original 1,000 "Second Request" 1,000 "Third Request" 4,000 file copies	Mailed to State colleges and universities to obtain employment data.	116
	E-3 Survey of Government Employment, Local Agencies	8" x 21", folded to 8" x 10-1/2". 2 pages. Blue offset, sub. 100, printed black ink, two sides. 5,000 original 1,000 "Second Request" 3,000 "Third Request" 12,000 file copies	Mailed to local dependent agencies to obtain employment data not supplied by parent city or county government.	120
	E-4 Survey of Government Employment, Municipalities and Counties	8" x 21", folded to 8" x 10-1/2". 3 pages. Blue offset, sub. 100, printed black ink, two sides. 35,000 original 18,000 "Second Request" 15,000 "Third Request" 68,000 file copies	Mailed to all counties, municipalities with 2,500+ population, and selected townships to obtain employment data.	123

DATA COLLECTION FORMS—Continued

(Description of forms and index of reproductions)

Census phase	Form number and title	Specification and quantity printed	Distribution and use ¹	Page
3. Governmental Employment (con.)	E-6 Survey of Government Employment, School Systems	8" x 21", folded to 8" x 10-1/2". 3 pages. Blue offset, sub. 100, printed black ink, two sides. 3,500 original 2,000 "Second Request" 1,500 "Third Request" 7,000 file copies	Mailed to dependent school systems to obtain employment data.	127
	EX-C [letter]	8" x 10-1/2". 1 page. White offset, sub. 100, printed red ink, one side. 43,000 original	Cover letter accompanying forms E-4 and E-6.	131
	EX-D [letter]	Same as above. 25,000 original	Cover letter accompanying form E-1.	131
	BLS 3006 ³ Work Stoppages Report Government	8-1/2" x 14". 2 pages. White offset, sub. 100, printed black ink, two sides. Supplied by Bureau of Labor Statistics Statistics	Mailed to governmental units reporting work stoppages on forms E-1, 2, 3, 4, or 6 or on forms F-29, 32, 33, and 50.	132
	BLS 3006 (Supp.) ³ Work Stoppages Report Government Supplement	Same as BLS 3006, except 1 page.	Mailed with form BLS 3006 (above).	134
4. Composite forms for phases 3 (Governmental Employment) and 4 (Governmental Finances)	F-29 Survey of Local Government Finances and Employment, Major Special Agencies	10-3/8" x 32", folded to 10-3/8" x 16". 3 pages. Yellow offset, sub. 100, printed black ink, two sides. 1,500 original 1,000 "Second Request" 1,000 "Third Request" 3,500 file copies	Mailed to multifunction special districts to obtain finance and employment data.	135
	F-32 Survey of Local Government Finances and Employment, Special Agencies	Same as F-29 29,000 original 15,000 "Second Request" 12,000 "Third Request" 56,000 file copies	Mailed to single-function special districts and selected dependent agencies to obtain finance and employment data.	139
	F-33 Survey of Local Government Finances and Employment, Local School and College Systems	Same as F-29 40,000 original 20,000 "Second Request" 18,000 "Third Request" 78,000 file copies	Mailed to independent school districts and selected dependent school systems to obtain finance and employment data.	143
	F-50 Survey of Local Government Finances and Employment, Municipalities and Townships	8" x 21", folded to 8" x 10-1/2". 2 pages. Yellow offset, sub. 100, printed black ink, two sides. 34,000 original 17,000 "Second Request" 15,000 "Third Request" 66,000 file copies	Mailed to municipalities and New England-type townships with less than 2,500 inhabitants and to rural townships of all sizes to obtain finance and employment data.	147
	EFX-B [letter]	8" x 10-1/2". 1 page. White offset, sub. 100, printed red ink, one side. 100,000 original	Cover letter accompanying forms F-29, 32, 33, and 50.	150
	F-21 Survey of Municipal Finances	10-3/8" x 32", folded to 10-3/8" x 16". 4 pages. Original, buff offset, sub. 100, printed green ink, two sides. File copy, green offset, sub. 100, printed green ink, two sides. 50,000 original 25,000 "Second Request" 15,000 "Third Request" 90,000 file copies	Mailed to municipalities and selected townships with 2,500+ inhabitants to obtain finance data.	151
4. Governmental Finances	F-28 Survey of Local Government Finances (Counties)	Same as F-21, except printed brown ink. 10,000 original 5,000 "Second Request" 3,000 "Third Request" 18,000 file copies	Mailed to counties to obtain finance data.	155
	F-42 Survey of Local Government Finances (School Building Agencies)	8" x 10-1/2". 2 pages. Yellow offset, sub. 100, printed brown ink, two sides. 4,000 original 2,000 "Second Request" 1,500 "Third Request" 7,500 file copies	Mailed to special districts with school-building authority to collect finance data.	159

DATA COLLECTION FORMS—Continued

(Description of forms and index to reproductions)

Census phase	Form number and title	Specifications and quantity printed	Distribution and use ¹	Page
4. Governmental Finances (con.)	F-46 Survey of Employee Benefit Programs	8" x 10-1/2". 2 pages. Green offset, sub. 100, printed dark blue ink, two sides. 300 original 200 "Second Request" 100 "Urgent" 600 file copies	Mailed to States to obtain data on employee benefit programs.	161
	F-47 Survey of Employee Benefit Programs	8" x 10-1/2". 2 pages. White offset, sub. 100, printed dark blue ink, two sides. 4,000 original 2,000 "Second Request" 1,500 "Third Request" 7,500 file copies	Mailed to 48 largest U.S. cities to obtain data on employee benefit programs and to other governmental units as needed to supplement compiled data.	163
	F-114 Survey of Locally Administered Public-Employee Retirement Systems	8" x 21", folded to 8" x 10-1/2". 3 pages. White offset, sub. 100, printed dark brown ink, two sides. 14,000 original 8,000 "Second Request" 4,000 "Third Request" 12,000 file copies	Mailed to locally administered public-employee retirement systems to obtain financial and coverage data.	165
	F-115 Survey of State-Administered Public-Employee Retirement Systems	Same as F-114, except black ink. 600 original 200 "Second Request" 200 "Third Request" 1,000 file copies	Mailed to State officials to obtain financial and coverage data on State-administered public-employee retirement systems.	169
	EX-A [letter]	8" x 10-1/2". 1 page. White offset, sub. 100, printed red ink, one side. 36,000 original	Cover letter accompanying forms F-21 and F-28.	173
	F-72-SL [letter]	8" x 10-1/2". 1 page. White offset, sub. 100, printed black ink, one side. 3,500 original	Cover letter accompanying "Third Request" forms F-21 and F-28.	174
	F-72-B [letter]	Same as F-72-SL. 3,500 original	Followup letter mailed to F-21 and F-28 nonresponse cases.	175

¹In addition to the distribution specified, most report forms also were used for office and field compilation of data for selected governmental units in lieu of respondent completion.

²Not reproduced, see form EX-C for text.

³Bureau of Labor Statistics form.

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
Report Form, G-21. "Survey of County Agencies and Areas"
 (front)

FORM G-21 (1-12-71)

O M B NO. 41-570091
APPROVAL EXPIRES JUNE 30 1972

U.S. DEPARTMENT OF COMMERCE
Bureau of the Census
 Washington, D.C. 20233

OFFICE OF THE DIRECTOR

Dear Sir

In connection with the 1972 Census of Governments (authorized by Title 13 Section 161 of the U.S. Code) the Bureau of the Census is now collecting information on certain county activities.

The information needed is a listing of certain agencies and areas of the county government which individually serve a portion, rather than all of the county area and for which there is legal authorization for the levying of a tax (either for operation or debt service) against the assessed value of the property within the area served.

The enclosed "Special Instructions" show the types of such entities authorized in your State. It would be very helpful to us if you would enter the names of any such agencies or areas now existing in your county on the back of this form in the spaces provided and return it to us as soon as possible. If no such agencies or areas exist in your county, please note this fact on the form and return it.

Where available, a preliminary list of the names of such entities has been entered. If this has been done for your county, please correct this tentative listing as necessary and add the names of new or omitted agencies of the kinds called for in the "Special Instructions."

A preaddressed postage-paid envelope is enclosed for your convenience in returning this form. An early reply will be greatly appreciated.

Sincerely

GEORGE H. BROWN
 Director
 Bureau of the Census

2 Enclosures

Please complete form on reverse side

USCOMM DC

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
Report Form, G-21, "Survey of County Agencies and Areas"
 (back)

FORM G-21 (11-12-71)		U. S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
SURVEY OF COUNTY AGENCIES AND AREAS			
Line No.	Name of agency or area	Line No.	Name of agency or area
1		17	
2		18	
3		19	
4		20	
5		21	
6		22	
7		23	
8		24	
9		25	
10		26	
11		27	
12		28	
13		29	
14		30	
15		31	
16		32	

INFORMATION SUPPLIED BY	Name	Telephone		
	Title	Area code	Number	Extension

USCOMM-DC

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
Report Form, G-23, "Survey of Incorporated Places"
(front and back)

FORM G-23 (1-9-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS		SEE INSTRUCTIONS ON REVERSE SIDE		O.M.B. No. 41-570090 APPROVAL EXPIRES DECEMBER 31, 1971	
1972 CENSUS OF GOVERNMENTS SURVEY OF INCORPORATED PLACES				State			
TO: Bureau of the Census, Governments Division Washington, D.C. 20233				County		Area code	
Line No. (a)	Name of place (b)	Title of respondent officer (c)	Post office (d)	Population (e)	Date of incorporation (f)		
1							
15							
INFORMATION SUPPLIED BY		Name	Title	Area code	Telephone Number	Extension	

Continued on reverse side

USCOMM-DC

Remarks (Key each entry to line number of place concerned. See instructions below.)

INSTRUCTIONS

Column (1) - A separate line should be used for each new incorporated place listed on this form.

Column (2) - The official name of any incorporated place - city, village, borough, or town (except towns in New England, New York, and Wisconsin) - in your county that has been incorporated since July 1, 1961, should be entered here. Include the legal designation of the unit (city, village, etc.) as part of the official name. If there have been no new incorporations since July 1, 1961, please write "None" on the front of this form and return it.

Column (3) - The exact title (not name) of the officer to whom official correspondence should be addressed e.g., city manager, mayor, chairman of council, city or town clerk, etc. - should be entered

here. This person should be the officer or employee most concerned with the business affairs of the municipality.

Column (4) - The name of the post office to which official correspondence for the municipal government should be addressed if the post office is different from the name of the incorporated place as shown in column (2).

Column (5) - The population of the municipal government at or near the time of its incorporation. If census figures are not available, please enter here the best available local population estimate.

Remarks - If a municipality is located in more than one county, enter here the names of other counties into which such municipality extends. Key each entry to the line number of the place concerned.

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
G-23-1, Cover Letter

G-23-1



U.S. DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D C 20233

OFFICE OF THE DIRECTOR

To County Officials:

The Bureau of the Census is now in the process of collecting information for its 1972 Census of Governments, authorized by Title 13, Section 161 of the U.S. Code. In this connection, we are bringing our lists of governmental units in the Nation up to date and we are asking your help in revising our present listing of municipalities and special districts located in your county.

It would be very helpful to us if you would provide the following information:

1. The names of municipalities incorporated between January 1 and December 31, 1970, as reported to the Bureau of the Census earlier this year, have been entered on the enclosed Form G-23. If there is such an entry on the form for your county, would you please verify the name and address of the unit and enter its population at or near the time of its incorporation in Column (c).

Please list also on the Form G-23, any municipalities that have been incorporated since January 1, 1971.

2. For most counties, a processed listing of special districts located in the county is included. If such a list is included for your county, please review it, correcting name and address information where necessary and crossing out the names of any special districts no longer in existence. After reviewing this list, enter on the enclosed copy of Form G-24, the name and address information for any special districts now in existence in your county but which are not included on the processed listing. Note that Special Instructions have been included for your use in determining which of the classes of entities authorized in your State should be included as special district governments for Bureau of the Census purposes, as well as those classes which should not be included.

A preaddressed, postage-paid envelope is enclosed for your convenience in returning the enclosed materials to us. Your prompt response to this request will be greatly appreciated.

Sincerely,

A handwritten signature in cursive script, reading "George H. Brown".

GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
Report Form, G-24, "Survey of Special Districts"
(front and back)

FORM G-24 (1-8-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS		SEE INSTRUCTIONS ON REVERSE SIDE		O.M.B. No. 11-570092 APPROVAL EXPIRES DECEMBER 31, 1971	
1972 CENSUS OF GOVERNMENTS SURVEY OF SPECIAL DISTRICTS				State			
TO: Bureau of the Census, Governments Division Washington, D.C. 20233				County		Area code	
Line No	Name of district	Title of district official	Mailing address	Remarks (Key each entry to line number of district concerned. Show names of other counties for each district extending into more than one county.)			
(a)	(b)	(c)	(d)	(e)			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
INFORMATION SUPPLIED BY		Name	Title	Area code	Number	Telephone Extension	

Continued on reverse side

USCOMM-DC

Line No	Name of district	Title of district official	Mailing address	Remarks (Key each entry to line number of district concerned. Show names of other counties for each district extending in more than one county.)
(a)	(b)	(c)	(d)	(e)
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

INSTRUCTIONS

Column (a) - A separate line should be used for each special district listed on this form.

Column (b) - The full official name of any special district in existence in your county which is not shown on the accompanying listing should be entered here. The enclosed Special Instructions show the types of special districts authorized to exist in your State for which information should be included on this form. If there are no additions to the special district listing, please write "None" on the front of the form and return it.

Column (c) - The exact title (not name) of the district officer to whom correspondence should be addressed, for example, "manager."

"chairman," "secretary," etc. should be entered here. This person should be the officer or employee most concerned with the business affairs of the district.

Column (d) - The post office address to which official correspondence for the district should be sent should be entered here.

Column (e) - Where the district is located in more than one county, enter here the names of all counties into which the district extends, enclosing the name of the county in which the district's headquarters are located. Also enter here the date of organization of new districts if known. Key each entry to the line number of the district concerned.

1972 CENSUS OF GOVERNMENTS

Phase 1. Governmental Organization Survey

Report Form, G-25, "Local Government Directory Card (School Districts)"
(front and back)

<p>2. Transfers out - Are there any pupils residing in this district for whom the district provides tuition or reimbursement to attend some other school?</p> <p><input type="checkbox"/> Yes - Number of such pupils _____</p> <p><input type="checkbox"/> No _____</p>	<p>CENSUS USE ONLY</p>	<p>OMB No. 41-570084 Approval Expires April 30, 1972</p> <p>FORM G-25 (2-12-71)</p> <p>U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS</p>																	
<p>3. School operation</p> <p>A. Number of school plants operated by this district (If no schools are now operated, enter "None" and proceed to item 5) _____</p> <p>B. Mark (with X's) the lowest and highest grade provided in schools operated by this district</p> <table border="1" data-bbox="470 524 796 544"> <tr> <td>X</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </tr> </table>	X	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		<p>1972 CENSUS OF GOVERNMENTS LOCAL GOVERNMENT DIRECTORY CARD (School Districts)</p> <p>1 Address (Please correct any error in name and address including ZIP code)</p>
X	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16			
<p>4. Enrollment - Pupils in schools operated by this district as of October 31, 1971, or the nearest date to that for which you can report. Include all pupils in kindergarten through the various grades provided, including pupils attending from other districts but excluding any nursery school, evening school, and adult education enrollment and excluding any "transfers out" (See item 2)</p> <p>A. Elementary (Pupils in grades classed as elementary, but not over grade 6) _____</p> <p>B. Secondary (Pupils in grades beginning with next grade following elementary but not under grade 7) _____</p> <p>C. College-grade (If this system provides education above grade 12, enter here the enrollment in grades 13 through 16) _____</p>		<p>TO Bureau of the Census, Governments Division Washington, D.C. 20533</p>																	
<p>Please complete form on reverse side</p>																			

<p>5 District area</p> <p>A Report the amount of territory within this school district, if possible to the nearest tenth of a square mile _____</p> <p>B Are the present boundaries of this district exactly the same as they were 5 years ago in October 1966? Yes No</p> <p>C Does this district include territory in more than one County? Yes No If "Yes," enter below the names of such counties and the number (or percent) of RESIDENT pupils who attend your school system from each respective county</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%; text-align: center;">Counties</th> <th style="width: 40%; text-align: center;">Number or percent of pupils</th> </tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table> <p>D Mark the item below which describes the area from which RESIDENT pupils of this school district are drawn</p> <p>1 Countywide _____</p> <p>2 Countywide with the exception of a specific city or cities _____ Name(s) _____</p> <p>3 An area with EXACTLY THE SAME BOUNDARIES throughout, as a particular city, village, borough, town or township (Specify that unit by its full name) _____</p>	Counties	Number or percent of pupils													<p style="text-align: center;">CENSUS USE ONLY</p> <p>4 Continued</p> <p>4 NONE OF THE PRECEDING but an area which includes all or part of an incorporated place of at least 2,500 persons. Specify that incorporated place (or, if more than one, the largest) _____</p> <p>5 None of the preceding descriptions is applicable _____</p> <p>E Does this school district cover all or part of any city of 25,000 or more population? Yes No If "Yes," report below the actual or estimated pupil enrollment from such city area portion(s) of this district</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%; text-align: center;">City name(s)</th> <th style="width: 40%; text-align: center;">Pupils (number or percent)</th> </tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table> <p>6 Fiscal Year - Enter the month day on which the FISCAL YEAR of this school district ends _____</p>	City name(s)	Pupils (number or percent)						
Counties	Number or percent of pupils																						
City name(s)	Pupils (number or percent)																						
<p>INFORMATION SUPPLIED BY _____</p>	<p style="text-align: center;">CENSUS USE ONLY</p> <p>Name _____</p> <p>Title _____</p>																						

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
G-25-1, Cover Letter

G-25-1 (3-71)



U.S. DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

OFFICE OF THE DIRECTOR

To Local School Officials:

Every 5 years the Bureau of the Census conducts a Census of State and Local Governments (authorized by Title 13, Section 161, U S. Code) which provides comprehensive information on governmental organization, public employment, governmental finances, and tax valuations. The information collected is widely used by other Federal agencies, State and local officials, and public and private research organizations for such purposes as measuring trends in the economy, comparing governmental costs, and in the formulation of tax and other governmental policies.

As part of the 1972 Census of Governments, we are bringing our mailing lists of all local school systems in the United States up to date. We will appreciate it if you will verify or adjust the mailing address shown on the enclosed directory card, enter the other information it calls for, and sign and return the card promptly in the enclosed preaddressed postage-paid envelope.

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script, reading "George H. Brown".

GEORGE H. BROWN
Director
Bureau of the Census


2 Enclosures

1972 CENSUS OF GOVERNMENTS

Phase 1. Governmental Organization Survey

Report Form, G-26, "Local Government Directory Card (Counties)"

(front and back)

<p>To county government officials:</p> <p>The Bureau of the Census in connection with the 1972 Census of Governments (authorized by Title 13, Sec. 161 of the U.S. Code) is now bringing up to date its listings of all local governments in the Nation.</p> <p>Please review the mailing address shown on the right for your government, enter the information requested on the reverse of this card, and return the card promptly in the enclosed preaddressed postage-paid envelope.</p> <p>Your assistance will be greatly appreciated.</p> <p>Sincerely,</p> <p></p> <p>GEORGE H. BROWN Director Bureau of the Census</p> <p>Enclosure</p> <p>Please complete form on reverse side</p>		<p>O.M.B. No. 41-S70085, Approval Expires September 30, 1972</p> <p>FORM G-26 (1-20-71)</p> <p>U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS</p> <p>1972 CENSUS OF GOVERNMENTS LOCAL GOVERNMENT DIRECTORY CARD (Counties)</p> <p>1. Address (Please correct any error in name and address including ZIP code)</p> <p>□</p> <p>TO: Bureau of the Census, Governments Division Washington, D.C. 20233</p>	
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<p>2. Does your county have the responsibility for the drainage of any agricultural lands? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "Yes," enter below the name, title, and address of the official who can best provide information as to such drainage activities</p> <p>Name and title</p> <p>Address</p>		<p>5. Enter below the title of the county official who can best provide the following information for your county government.</p> <table border="1"> <tr> <td></td> <td>Title of official</td> </tr> <tr> <td>A. Financial data</td> <td></td> </tr> <tr> <td>B. Employment and payroll data</td> <td></td> </tr> </table>			Title of official	A. Financial data		B. Employment and payroll data	
	Title of official								
A. Financial data									
B. Employment and payroll data									
<p>3. If your county operates a hospital, please enter the name of the hospital.</p> <p>_____</p>		<p>6. If, since July 1966, your county has established a new county-administered retirement system for any or all of its employees, enter here the name of such system.</p> <p>_____</p>							
<p>4. Is your county a member of a regional planning commission or council of governments? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "Yes," specify the name of such commission or council.</p> <p>_____</p>		<p>7. FISCAL YEAR - Enter the date on which the fiscal year of this county ends.</p> <table border="1"> <tr> <td>Month/day</td> <td></td> </tr> </table>		Month/day					
Month/day									
<p>INFORMATION SUPPLIED BY</p>		<p>Name and title</p> <p>Telephone (Area code, number, extension)</p>							

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
Report Form, G-27, "Local Government Directory Card
(Municipalities and Townships)" [Large] (front and back)

<p>To municipal and township government officials:</p> <p>The Bureau of the Census in connection with its 1972 Census of Governments (authorized by Title 13, Sec. 161 of the U.S. Code) is now bringing up to date its listings of all local governments in the Nation.</p> <p>Please review the mailing address shown on the right for your government, enter the information requested on the reverse of this card, and return the card promptly in the enclosed preaddressed postage-paid envelope.</p> <p>Your assistance will be greatly appreciated.</p> <p>Sincerely,</p> <p><i>George H. Brown</i></p> <p>GEORGE H. BROWN Director Bureau of the Census</p> <p>Enclosure</p> <p>Please complete form on reverse side</p>		<p>O.M.B. No. 41-S70087, Approval Expires September 30, 1972</p> <p>FORM G-27 (1-20-71)</p> <p>U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS</p> <p align="center">1972 CENSUS OF GOVERNMENTS LOCAL GOVERNMENT DIRECTORY CARD (Municipalities and Townships)</p> <p>1. Address (Please correct any error in name and address including ZIP code)</p> <p>TO: Bureau of the Census, Governments Division Washington, D.C. 20233</p>	
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<p>2. Area - Does this government include territory in more than one county?</p> <p><input type="checkbox"/> Yes - List counties → _____</p> <p><input type="checkbox"/> No _____</p>				<p>4. Enter below the title of the official who can best provide information for your government as to the following:</p> <table border="1"> <tr> <td colspan="2"></td> <td colspan="2">Title of official</td> </tr> <tr> <td colspan="2">A. Financial data</td> <td colspan="2"></td> </tr> <tr> <td colspan="2">B. Employment and payroll data</td> <td colspan="2"></td> </tr> </table>						Title of official		A. Financial data				B. Employment and payroll data															
		Title of official																													
A. Financial data																															
B. Employment and payroll data																															
<p>3. Services</p> <p>A. Indicate below which of the kinds of services listed are provided by this government, by marking "Yes" or "No" for each item.</p> <table border="1"> <thead> <tr> <th>Service</th> <th>Yes</th> <th>No</th> <th>Service</th> <th>Yes</th> <th>No</th> </tr> </thead> <tbody> <tr> <td>1. Sewers</td> <td></td> <td></td> <td>4. Gas supply</td> <td></td> <td></td> </tr> <tr> <td>2. Water supply</td> <td></td> <td></td> <td>5. Public transit</td> <td></td> <td></td> </tr> <tr> <td>3. Electric power</td> <td></td> <td></td> <td>6. Hospital</td> <td></td> <td></td> </tr> </tbody> </table> <p>B. If the answer for "Hospital" is "Yes," indicate the name of the hospital.</p> <p>_____</p> <p>C. Is your government a member of a regional planning commission or a council of governments?</p> <p><input type="checkbox"/> Yes - Enter its name → _____ <input type="checkbox"/> No</p>				Service	Yes	No	Service	Yes	No	1. Sewers			4. Gas supply			2. Water supply			5. Public transit			3. Electric power			6. Hospital			<p>5. If, since July 1966, your government has established and administers a new retirement system for any or all of its employees, enter here the name of such system.</p> <p>_____</p>			
Service	Yes	No	Service	Yes	No																										
1. Sewers			4. Gas supply																												
2. Water supply			5. Public transit																												
3. Electric power			6. Hospital																												
<p>6. Fiscal year - Enter the date on which the fiscal year of this unit ends</p> <table border="1"> <tr> <td>Month/day</td> </tr> </table>				Month/day	<p>INFORMATION SUPPLIED BY</p> <table border="1"> <tr> <td>Name</td> </tr> <tr> <td>Title</td> </tr> </table>				Name	Title																					
Month/day																															
Name																															
Title																															

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
Report Form, G-28, "Local Government Directory Card
(Municipalities and Townships)" [Small] (front and back)

To municipal and township officials:		O.M.B. No. 41-S70088; Approval Expires September 30, 1972	
<p>The Bureau of the Census in connection with its 1972 Census of Governments (authorized by Title 13, Sec. 161 of the U.S. Code) is now bringing up to date its listings of all local governments in the Nation.</p> <p>Please review the mailing address shown on the right for your government, enter the information requested on the reverse of this card, and return the card promptly in the enclosed preaddressed postage-paid envelope.</p> <p>Your assistance will be greatly appreciated.</p> <p>Sincerely,</p> <p><i>George H. Brown</i></p> <p>GEORGE H. BROWN Director Bureau of the Census</p> <p>Enclosure</p> <p>Please complete form on reverse side</p>		<p>FORM G-28 (1-19-71)</p> <p align="center">U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS</p> <p align="center">1972 CENSUS OF GOVERNMENTS LOCAL GOVERNMENT DIRECTORY CARD (Municipalities and Townships)</p> <p>1. Address (Please correct any error in name and address including ZIP code)</p>	
		TO: Bureau of the Census, Governments Division Washington, D.C. 20233	

2. Annual Finances - Enter the amounts requested below for the latest fiscal year for which information is available for your government. A. Revenue from - Property taxes \$ Charges State government grants and aids All other revenue (exclude borrowings) B. Operating expenditures for - Streets and highways Public welfare All other operating expenditures. C. Expenditure for construction and improvements D. Amount of long-term debt your government had outstanding at the end of the fiscal year	Amount (Omit cents)	3. Fiscal Year - Enter the ending date of the fiscal year for which the financial data in Item 2 are reported. Month/day/year	4. Employment - Number of employees of your government as of October 15, 1971, and their payroll for the entire month of October. <table border="1"> <tr> <th>Type</th> <th>Number</th> <th>October payroll (Omit cents)</th> </tr> <tr> <td>Full-time</td> <td></td> <td>\$</td> </tr> <tr> <td>Part-time</td> <td></td> <td>\$</td> </tr> </table>	Type	Number	October payroll (Omit cents)	Full-time		\$	Part-time		\$
	Type	Number	October payroll (Omit cents)									
Full-time		\$										
Part-time		\$										
		5. Area - Does this government include territory in more than one county? <input type="checkbox"/> Yes - List counties → _____ <input type="checkbox"/> No	INFORMATION SUPPLIED BY Name _____ Title _____									

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
Report Form, G-29, "Local Government Directory Card
(Special Districts)" [Large] (front and back)

<p>2. Purpose - Indicate below the main function(s) of this unit, by checking the item that applies. (If two or more functions are performed, enter numbers - 1, 2, 3, etc. - to indicate size ranking.)</p> <table border="0"> <tr> <td><input type="checkbox"/> 30 Soil conservation</td> <td><input type="checkbox"/> 40 Hospital</td> </tr> <tr> <td><input type="checkbox"/> 31 Drainage of agricultural land</td> <td><input type="checkbox"/> 50 Housing</td> </tr> <tr> <td><input type="checkbox"/> 34 Irrigation, water conservation</td> <td><input type="checkbox"/> 52 Library</td> </tr> <tr> <td><input type="checkbox"/> 35 Flood control</td> <td><input type="checkbox"/> 61 Parks, recreation</td> </tr> <tr> <td><input type="checkbox"/> 36 Domestic water supply</td> <td><input type="checkbox"/> 44 Roads, bridges</td> </tr> <tr> <td><input type="checkbox"/> 60 Sewers</td> <td><input type="checkbox"/> 09 School buildings</td> </tr> <tr> <td><input type="checkbox"/> 02 Cemetery</td> <td><input type="checkbox"/> Other - Specify _____</td> </tr> <tr> <td><input type="checkbox"/> 24 Fire protection</td> <td>_____</td> </tr> </table>		<input type="checkbox"/> 30 Soil conservation	<input type="checkbox"/> 40 Hospital	<input type="checkbox"/> 31 Drainage of agricultural land	<input type="checkbox"/> 50 Housing	<input type="checkbox"/> 34 Irrigation, water conservation	<input type="checkbox"/> 52 Library	<input type="checkbox"/> 35 Flood control	<input type="checkbox"/> 61 Parks, recreation	<input type="checkbox"/> 36 Domestic water supply	<input type="checkbox"/> 44 Roads, bridges	<input type="checkbox"/> 60 Sewers	<input type="checkbox"/> 09 School buildings	<input type="checkbox"/> 02 Cemetery	<input type="checkbox"/> Other - Specify _____	<input type="checkbox"/> 24 Fire protection	_____	<p align="center">O. M. B. No. 41-570086, Approval Expires September 30, 1972</p> <p align="center">1972 CENSUS OF GOVERNMENTS LOCAL GOVERNMENT DIRECTORY CARD (Special Districts)</p> <p>1. Address (Please correct any error in name and address including ZIP code)</p> <p align="center">_____</p>
<input type="checkbox"/> 30 Soil conservation	<input type="checkbox"/> 40 Hospital																	
<input type="checkbox"/> 31 Drainage of agricultural land	<input type="checkbox"/> 50 Housing																	
<input type="checkbox"/> 34 Irrigation, water conservation	<input type="checkbox"/> 52 Library																	
<input type="checkbox"/> 35 Flood control	<input type="checkbox"/> 61 Parks, recreation																	
<input type="checkbox"/> 36 Domestic water supply	<input type="checkbox"/> 44 Roads, bridges																	
<input type="checkbox"/> 60 Sewers	<input type="checkbox"/> 09 School buildings																	
<input type="checkbox"/> 02 Cemetery	<input type="checkbox"/> Other - Specify _____																	
<input type="checkbox"/> 24 Fire protection	_____																	
<p align="center">Please complete form on reverse side</p>		<p align="center">TO: Bureau of the Census, Governments Division Washington, D.C. 20535</p>																

<p>3. Debt and Employment Size</p> <p>A. Amount of outstanding bonds and notes now owed by this unit (Mark one)</p> <table border="0"> <tr> <td>1. <input type="checkbox"/> None</td> <td>3. <input type="checkbox"/> \$100,000 to \$1,000,000</td> </tr> <tr> <td>2. <input type="checkbox"/> \$1 to \$100,000</td> <td>4. <input type="checkbox"/> More than \$1,000,000</td> </tr> </table> <p>B. Present total number of full-time paid employees of this unit (Mark one)</p> <table border="0"> <tr> <td>1. <input type="checkbox"/> None</td> <td>3. <input type="checkbox"/> 6 to 20 persons</td> </tr> <tr> <td>2. <input type="checkbox"/> 1 to 5 persons</td> <td>4. <input type="checkbox"/> More than 20 persons</td> </tr> </table>		1. <input type="checkbox"/> None	3. <input type="checkbox"/> \$100,000 to \$1,000,000	2. <input type="checkbox"/> \$1 to \$100,000	4. <input type="checkbox"/> More than \$1,000,000	1. <input type="checkbox"/> None	3. <input type="checkbox"/> 6 to 20 persons	2. <input type="checkbox"/> 1 to 5 persons	4. <input type="checkbox"/> More than 20 persons	<p>6. District Area</p> <p>A. Amount of territory covered by this unit, if possible to the nearest tenth of a square mile _____ Square miles</p> <p>B. Mark the particular item which describes the area covered by this unit, and supply the related facts requested</p> <p>1. <input type="checkbox"/> An area with exactly the same boundaries as one particular county, city, village, borough, town, or township (Specify that unit by its full name) _____</p> <p>2. <input type="checkbox"/> An area consisting of two or more entire counties. These counties are _____</p> <p>3. <input type="checkbox"/> An area that includes some territory in two or more counties, but not all of the area of each of them. These counties are _____</p> <p>4. <input type="checkbox"/> None of the three preceding descriptions is applicable</p> <p>C. Does this district cover all or part of any city or cities of 25,000 or more population?</p> <p><input type="checkbox"/> Yes - List city or cities _____</p> <p><input type="checkbox"/> No _____</p>
1. <input type="checkbox"/> None	3. <input type="checkbox"/> \$100,000 to \$1,000,000									
2. <input type="checkbox"/> \$1 to \$100,000	4. <input type="checkbox"/> More than \$1,000,000									
1. <input type="checkbox"/> None	3. <input type="checkbox"/> 6 to 20 persons									
2. <input type="checkbox"/> 1 to 5 persons	4. <input type="checkbox"/> More than 20 persons									
<p>4. Revenue Powers</p> <p>Which of the following means of financing are legally available to this unit (whether now used or not)? (Mark each applicable item)</p> <p>A. <input type="checkbox"/> Charges for services or sales</p> <p>B. <input type="checkbox"/> Grants from other governments</p> <p>C. <input type="checkbox"/> Special assessments based on area, front footage, or value of properties benefited by particular improvements</p> <p>D. <input type="checkbox"/> District-wide property taxes (levied upon assessed valuations)</p>		<p>5. Fiscal Year - Enter the date on which the fiscal year of this unit ends.</p> <p>Month _____ day _____</p>								
<p>INFORMATION SUPPLIED BY</p> <p>Name and title _____</p> <p>Telephone (Area code, number, extension) _____</p>										

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
G-29-1, Cover Letter

G-29-1 (3-71)



U.S. DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

OFFICE OF THE DIRECTOR

To Local Government Officials:

Every 5 years the Bureau of the Census conducts a Census of State and Local Governments (authorized by Title 13, Section 161, U.S. Code) which provides comprehensive information on governmental organization, public employment, governmental finances, and tax valuations. The information collected is widely used by other Federal agencies, State and local officials, and public and private research organizations for such purposes as measuring trends in the economy, comparing governmental costs, and in the formulation of tax and other governmental policies.

As part of the 1972 Census of Governments, we are bringing our mailing lists of all local governments in the United States up to date. We will appreciate it if you will verify or adjust the mailing address shown on the enclosed directory card, enter the other information it calls for, and sign and return the card promptly in the enclosed preaddressed postage-paid envelope.

Thank you for your cooperation.

Sincerely,

GEORGE H. BROWN
Director
Bureau of the Census

2 Enclosures

USCOMM-DC

1972 CENSUS OF GOVERNMENTS

Phase 1. Governmental Organization Survey

Report Form, G-30, "Local Government Directory Card"

(Special Districts)" [Small] (front and back)

<p>2. Purpose - Indicate below the main function(s) of this unit, by marking the item that applies. (If two or more functions are performed, enter numbers - 1, 2, 3, etc. - to indicate size ranking.)</p> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <p><input type="checkbox"/> 00 Soil conservation</p> <p><input type="checkbox"/> 01 Drainage of agricultural lands</p> <p><input type="checkbox"/> 02 Irrigation, water conservation</p> <p><input type="checkbox"/> 03 Flood control</p> <p><input type="checkbox"/> 04 Domestic water supply</p> <p><input type="checkbox"/> 05 Sewers</p> <p><input type="checkbox"/> 06 Cemetery</p> <p><input type="checkbox"/> 07 Fire protection</p> </div> <div style="width: 50%;"> <p><input type="checkbox"/> 40 Hospital</p> <p><input type="checkbox"/> 50 Housing</p> <p><input type="checkbox"/> 52 Library</p> <p><input type="checkbox"/> 61 Parks, recreation</p> <p><input type="checkbox"/> 44 Roads, bridges</p> <p><input type="checkbox"/> 09 School buildings</p> <p><input type="checkbox"/> Other - Specify </p> </div> </div>	<p style="text-align: right;">O.M. No. 41-570089, Approval Expires September 30, 1972</p> <p style="text-align: center;">1972 CENSUS OF GOVERNMENTS LOCAL GOVERNMENT DIRECTORY CARD (Special Districts)</p> <p>1. Address (Please correct any error in name and address including ZIP code)</p> <div style="border: 1px solid black; height: 40px; margin-top: 10px;"></div>									
<p>3. Employment - Number of employees of your district as of October 15, 1971, and their payroll for the entire month of October.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 20%;">Type</th> <th style="width: 20%;">Number</th> <th style="width: 60%;">October payroll (Omit cents)</th> </tr> </thead> <tbody> <tr> <td>Full-time</td> <td></td> <td>\$</td> </tr> <tr> <td>Part-time</td> <td></td> <td>\$</td> </tr> </tbody> </table>	Type	Number	October payroll (Omit cents)	Full-time		\$	Part-time		\$	<p style="text-align: center;">TO: Bureau of the Census, Governments Division Washington, D.C. 20233</p>
Type	Number	October payroll (Omit cents)								
Full-time		\$								
Part-time		\$								

[illegible]

1972 CENSUS OF GOVERNMENTS
Phase 1. Governmental Organization Survey
Report Form, G-31, "Geographic Distribution of Selected Items"
(front)

FORM G-31 (12-70)

G.M.B. NO. 41-570093
APPROVAL EXPIRES DECEMBER 31, 1972



U.S. DEPARTMENT OF COMMERCE
Bureau of the Census
Washington, D.C. 20233

OFFICE OF THE DIRECTOR

Dear Sir:

Thank you for your recent informative response to the directory survey of local governments which is being conducted as part of the periodic Census of Governments.

This supplementary inquiry is being sent to those governmental districts, such as yours, which include some territory in more than a single county or which cover all or part of any city of 25,000 or more population.

The additional information we need concerning your district is indicated by the form on the reverse. This requests, in the case of multiple-county districts, a county-by-county distribution of certain data items; and for those units which include any part of a sizeable municipality, information about those major-city portions of the district.

We hope the facts requested can be supplied from your records. If precise figures are not readily available, careful estimates will meet our needs.

A preaddressed, postage-paid envelope is enclosed for your convenience in returning the completed form. We shall be most grateful for your assistance.

Sincerely,

A handwritten signature in cursive script that reads "George H. Brown".

GEORGE H. BROWN
Director
Bureau of the Census

Enclosure

1972 CENSUS OF GOVERNMENTS
 Phase 1. Governmental Organization Survey
 Report Form, G-31, "Geographic Distribution of Selected Items"
 (back)

FORM G-31 (12-23-70)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS		
GEOGRAPHIC DISTRIBUTION OF SELECTED ITEMS 1972 CENSUS OF GOVERNMENTS				
Item (a)	District territory (Square miles) (b)	District revenue, latest fiscal year		FOR CENSUS BUREAU USE
		From charges, sale of services, and special assessments (c1)	From district property tax levies (if any) (c2)	
A. DISTRICT TOTALS →				
B. Distribution of district totals (Item A by county)				
	Names of counties			
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
C. Portions of district in cities of 25,000 or more population				
	Names of cities			
1				
2				
3				
4				

NOTE: If this district serves territory in more than 15 counties, or more than 4 cities of 25,000 plus, please provide information for other areas on a supplementary sheet.

USCOMM-DC

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey Report Form, GP-1, "Survey of Local Assessment Records" (page 1)

O.M.B. No. 41-S70065, Approval Expires June 30, 1972

Information supplied by			FORM GP-1 (9-23-70)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name			SURVEY OF LOCAL ASSESSMENT RECORDS 1972 CENSUS OF GOVERNMENTS In correspondence pertaining to this report, please refer to this number 2		
Title					
Agency					
Official address (Number and street, city, State, ZIP code)					
Telephone			(Please correct any error in name and address including ZIP code)		
Area code	Number	Extension	TO: Bureau of the Census, Governments Division Washington, D.C. 20233		

Dear Sir,

As a local government official, you are probably already aware that the Bureau of the Census has the responsibility under the statutes (Title 13, U.S. Code) to take a Census of Governments every five years. Since the next one occurs in 1972, planning must begin now.

Generally, the Census is designed to provide financial data on State and local governments throughout the United States. These data are particularly valuable now, to your community and to all communities, since they so often are a critical element behind decisions aimed at improving local fiscal capability.

For that portion of the Census directly related to this letter, we need to obtain from assessment and other appropriate records in your office, certain information on real property coming within the provisions of laws governing local general property taxation.

Keeping inconvenience to you at a minimum is a major goal in this endeavor. We shall be grateful for your completing this questionnaire. We ask also that you provide us with sample copies of certain assessment records and any related materials you deem pertinent.

A pre-addressed, postage-paid envelope and mailing label are enclosed for your convenience.

Your cooperation is warmly appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

3 Enclosures

INSTRUCTIONS AND DEFINITIONS

This questionnaire seeks specific information about the assessment records on which facts are recorded about parcels of real property in your jurisdiction. You can indicate your answer to most questions by marking the appropriate boxes, other questions can be answered in a few words.

In answering these questions, please keep in mind the following definitions of terms used in this questionnaire.

1. Assessment roll - The official list or lists showing the assessed value and other information for each parcel of taxable real property (and often for all taxable personal property of each owner) in the assessment jurisdiction.

2. Assessed value before partial exemptions - The amount at which property is finally placed (after all normal local review and equalization) on the assessment roll. This amount is prior to the deduction of

partial exemptions - those exemptions which typically do not "wipe out" the entire valuation of the parcel (i.e., homestead, veterans, old age exemptions).

3. Assessed value after partial exemptions - The amount at which property is finally placed (after all normal local review and equalization) on the assessment roll for tax purposes, this amount is after the deduction of partial exemptions and is that figure on which local general property tax rates are finally computed and levied.

Continue on reverse side

USCOMM DC

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey
 Report Form, GP-1, "Survey of Local Assessment Records"
 (page 2, top)

Page 2

Section A - THE ASSESSMENT ROLL ITSELF

1. Please indicate the date when the most recent assessment roll for your jurisdiction was completed (subsequent to any adjustments of individual-parcel valuations resulting from review and equalization).		Date
2. Is the current assessment roll containing real property parcels located at the same public office throughout the entire year after the assessment date?		
Name of public office		
a. <input type="checkbox"/> Yes - What is the name of the public office?		
b. <input type="checkbox"/> No - Enter below the name of the public office from which the roll is transferred, and the name and address of the public office to which it is transferred. Also enter below the approximate date transferred and retention deadline.		
Transferred	From: Name of public office	
	To: Name of public office	Address
Date transferred	Retention deadline	
3. How is the (hard copy) current assessment roll containing assessments of real property parcels maintained?		
a. <input type="checkbox"/> Bound volumes - How many? _____ c. <input type="checkbox"/> Other - Please describe _____		
b. <input type="checkbox"/> File drawers - How many? _____		

Section B - TAXABLE REAL PROPERTY, INDIVIDUAL PARCELS

4. What information is recorded separately on the assessment roll for EACH PARCEL of taxable property? (Please mark each applicable item. For entirely exempt property, see item 9.)	
a. <input type="checkbox"/> Identification number (i.e., account number, parcel number, assessment number) for locating parcel in supplemental assessment records (i.e., appraisal or field cards, transfer records, etc.)	f. <input type="checkbox"/> Assessed value after partial exemptions (See instructions)
b. <input type="checkbox"/> Street address (of PARCEL, not of owner)	g. <input type="checkbox"/> Partial exemption(s)
c. <input type="checkbox"/> Legal description	h. <input type="checkbox"/> Estimate of market value
d. <input type="checkbox"/> Location description other than a, b, or c above - Please describe _____	i. <input type="checkbox"/> Purpose for which used (e.g., residential, vacant lots, acreage and farms, agricultural, commercial, industrial)
	j. <input type="checkbox"/> Name(s) of owner(s)
	k. <input type="checkbox"/> Address(es) of owner(s)
e. <input type="checkbox"/> Assessed value before partial exemptions (See instructions)	m. <input type="checkbox"/> Census tract number
	n. <input type="checkbox"/> Census enumeration district number
5. What informational items NOT recorded on the assessment roll for each parcel of real property (items NOT marked in question 4) are recorded in supplemental assessment records (i.e., appraisal cards, field cards, etc.)?	
Title of supplemental record	Items covered (Enter appropriate letter designations from question 4)
6. In what manner are individual real property parcels listed on the roll?	
a. <input type="checkbox"/> Geographical listing (1) <input type="checkbox"/> Lot and block (2) <input type="checkbox"/> Street address (3) <input type="checkbox"/> Other _____	e. <input type="checkbox"/> Listing by property or parcel numbers (but differing from a, b, c, and d)
b. <input type="checkbox"/> Listing by legal description	f. <input type="checkbox"/> Other or mixed - Please describe _____
c. <input type="checkbox"/> Alphabetical listing by name of owner	
d. <input type="checkbox"/> Alphabetical listing by name of owner for each geographical area within your assessment jurisdiction	

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

Report Form, GP-1, "Survey of Local Assessment Records"

(page 2, bottom)

<p>7. Which of the following best describes the listing of property on the assessment roll? (Please mark one entry only)</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>a. <input type="checkbox"/> Individual parcels of REAL property assessed by local officials are interspersed with or on the same line as entries for PERSONAL property assessed by local officials.</p> <p>b. <input type="checkbox"/> Individual parcels of real property assessed by LOCAL officials are interspersed with entries for property assessed by STATE officials.</p> </div> <div style="width: 48%;"> <p>c. <input type="checkbox"/> Individual parcels of REAL property assessed by local officials are listed CONSECUTIVELY and SEPARATELY from entries for PERSONAL property assessed by local officials and for ANY property assessed by State officials.</p> <p>d. <input type="checkbox"/> None of the above - Please describe ➔</p> </div> </div>					
<p>8. Which of the following gross assessed value amounts appear on the assessment roll for each parcel of IMPROVED taxable real property? (Please mark each applicable item)</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>a. <input type="checkbox"/> Value of land</p> <p>b. <input type="checkbox"/> Value of improvements</p> </div> <div style="width: 48%;"> <p>c. <input type="checkbox"/> Total value (land plus improvements)</p> </div> </div>					
<p>Section C - REAL PROPERTY COMPLETELY EXEMPT FROM GENERAL PROPERTY TAX</p>					
<p>9. Manner of Reporting</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>a. <input type="checkbox"/> Completely exempt properties are NOT LISTED in any way</p> <p>b. <input type="checkbox"/> Completely exempt properties are interspersed with taxable properties on the assessment roll, and -</p> <p>(1) <input type="checkbox"/> not otherwise listed</p> <p>(2) <input type="checkbox"/> also separately listed in a distinct portion of the assessment roll</p> <p>(3) <input type="checkbox"/> also separately listed in a separate assessment roll</p> </div> <div style="width: 48%;"> <p>c. <input type="checkbox"/> Completely exempt properties are NOT interspersed with taxable properties on the assessment roll, but rather ARE LISTED SEPARATELY -</p> <p>(1) <input type="checkbox"/> in a distinct portion of the assessment roll</p> <p>(2) <input type="checkbox"/> in a separate assessment roll</p> </div> </div>					
<p>10. Contents of Reporting</p> <p>Which items of information are entered on your records for realty parcels COMPLETELY EXEMPT from the general property tax? (Please mark each applicable item)</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>a. <input type="checkbox"/> Identification number for referring to parcel in other property records</p> <p>b. <input type="checkbox"/> Street address of parcel</p> <p>c. <input type="checkbox"/> Legal description of parcel</p> <p>d. <input type="checkbox"/> Location description other than a to c above - Please describe ➔</p> </div> <div style="width: 48%;"> <p>e. <input type="checkbox"/> Name of owner</p> <p>f. <input type="checkbox"/> Purpose for which used (e.g., governmental, religious, or other)</p> <p>g. <input type="checkbox"/> Basis for exemption (ownership, use, or other legal exemption)</p> <p>h. <input type="checkbox"/> Estimate of assessed value (as if taxable)</p> <p>i. <input type="checkbox"/> Estimate of current market value</p> </div> </div>					
<p>Section D - TRANSFERS OF REAL PROPERTY</p>					
<p>11. What public official or office keeps a record of transfers of ownership of parcels of real property located in your assessment jurisdiction?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">Name</td> <td style="width: 50%; padding: 5px;">Address</td> </tr> <tr> <td style="padding: 5px;">Title</td> <td></td> </tr> </table>		Name	Address	Title	
Name	Address				
Title					
<p>12. Does the person or office named in the preceding question give you, or make available for your compilation, information about all recorded transfers of taxable real property?</p> <p>a. <input type="checkbox"/> No, neither alternative occurs</p> <p>b. <input type="checkbox"/> Yes - Please mark each of the following which may be applicable to the TYPE OF PROPERTY or TYPE OF INFORMATION provided by him or compiled by you.</p> <div style="margin-top: 10px;"> <p>Type of property</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>(1) <input type="checkbox"/> All property (including exempt)</p> <p>(2) <input type="checkbox"/> Taxable property only</p> </div> <div style="width: 48%;"> <p>(3) <input type="checkbox"/> Other - Specify _____</p> </div> </div> </div> <div style="margin-top: 10px;"> <p>Type of information</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>(4) <input type="checkbox"/> Name of seller(s) or grantor(s)</p> <p>(5) <input type="checkbox"/> Name of purchaser(s) or grantee(s)</p> <p>(6) <input type="checkbox"/> Address of parcel</p> <p>(7) <input type="checkbox"/> Legal description of parcel</p> <p>(8) <input type="checkbox"/> Other location description of parcel - Specify _____</p> </div> <div style="width: 48%;"> <p>(9) <input type="checkbox"/> Identification number of parcel or transfer - Specify type _____</p> <p>(10) <input type="checkbox"/> Kind of property (e.g., residential, farm, etc.)</p> <p>(11) <input type="checkbox"/> Sales price of property</p> <p>(12) <input type="checkbox"/> Existence and/or extent of auxiliary financing (e.g., secondary or tertiary mortgages)</p> <p>(13) <input type="checkbox"/> Existence and/or extent of "points" or similar adjustments used to overcome particular financing or other market conditions</p> </div> </div> </div>					

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey
Report Form, GP-1, "Survey of Local Assessment Records"

(page 3)

Page 3

Section E - AUTOMATED DATA PROCESSING CAPACITY

13. Machine Recorded Data

a. Punched Card Systems - Is the assessment roll recorded on punched tabulating cards?

(1) ☐ No(2) ☐ Yes - Is the file of punched cards maintained and utilized by -
(Mark where applicable)(a) ☐ members of your staff?(b) ☐ the staff of your government's central data processing agency?(c) ☐ a commercial tabulating service agency?(d) ☐ Others - Please describe 7

c. Accessibility of Card or Magnetic Tape Files

(1) ☐ Would it be possible for the Bureau of the Census to obtain copies of the card or magnetic tape recorded assessment roll?(a) ☐ Yes(b) ☐ No(2) ☐ In accordance with program specifications prepared by the Bureau of the Census, would it be possible, with your cooperation, to have a sampling of parcels selected from the card or magnetic tape files?(a) ☐ Yes(b) ☐ No

b. Magnetic Tape Systems - Is the assessment roll recorded on magnetic tape for use with a computer?

(1) ☐ No(2) ☐ Yes - Is the tape file maintained and utilized by -
(Mark where applicable)(a) ☐ members of your staff?(b) ☐ the staff of your government's central data processing agency?(c) ☐ a commercial tabulating service agency?(d) ☐ Others - Please describe 7

d. Data Processing Supervisor - If your answer to "c" above is Yes, please give us the name, title, and address of the person whom we may contact for answers to technical questions about the system.

Name

Title

Address

Telephone

Area code

Number

Extension

NOTE: As to examples of punched cards and magnetic tape record layouts, see question 15, parts e and f.

Section F - REVISIONS - CONSTITUTIONAL, STATUTORY, ADMINISTRATIVE, OTHER

14. Do you expect, before the 1971 assessment year, any revision of the type indicated below, which would result in a change in any of your foregoing answers?

a. ☐ Nob. ☐ Yes - Please mark appropriate spaces and describe briefly(1) ☐ Constitutional _____(2) ☐ Statutory _____(3) ☐ Local ordinance _____(4) ☐ Administrative regulations _____(5) ☐ Other _____

Section G - SAMPLE MATERIALS FORWARDED

15. It will be most helpful if you can send us sample materials which illustrate your assessment record system. A pre-addressed, postage-paid mailing label is being supplied to facilitate your transmittal of such items. Please mark below to indicate materials you are forwarding under separate cover.

a. ☐ A sample portion of assessment roll, OR a facsimile portion including typical entries for several actual or hypothetical parcels of real property, especially street address identification by parcel if the roll contains this.b. ☐ (If the foregoing cannot be readily supplied) A sample of the form, page, or ledger headings used for recording taxable real property on the assessment roll.c. ☐ Samples of supplementary records you have mentioned in answer to question 5.d. ☐ Administrative or coding instructions pertinent to item 15a, 15b, or 15c.e. ☐ A description of the card layout used in recording the assessment roll on punched cards, indicating the items of information which are recorded for each parcel, the number of digits or characters used for each item, the card columns in which the items appear, the meanings of any special codes utilized, and any other information needed to interpret the files.f. ☐ A description of the record layout used in recording the assessment roll on magnetic tape, indicating the items of information which are recorded for each parcel, the number of digits or characters used for each item, the location of the various items in the record, the meanings of any special codes utilized, the physical characteristics of the tape (channels, density, etc.), and any other information needed to interpret the file.g. ☐ Coding instructions or specifications pertinent to item 15e or item 15f.h. ☐ Samples of separate roll and/or any supplementary records used for completely exempt property.

NOTE: Please attach additional sheets if you wish to supplement your answers to any of the foregoing questions, or to provide significant additional facts about your assessment records system.

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey Report Form, GP-2, "Survey of Real Estate Transfer Records" (page 1)

O.M.B. No. 41-S70096, Approval Expires June 30, 1972

Information supplied by			FORM GP-2 (12-4-70)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
Name			SURVEY OF REAL ESTATE TRANSFER RECORDS 1972 CENSUS OF GOVERNMENTS In correspondence pertaining to this report, please refer to the Census File number above your address (Please correct any error in name and address including ZIP code)	
Title				
Agency				
Official address (Number and street, city, State, ZIP code)				
Telephone				
Area code	Number	Extension	TO: Bureau of the Census Governments Division Washington, D.C. 20233	

SECOND REQUEST

Dear Sir

As a government official you are aware that the Bureau of the Census has the responsibility under the statutes (Title 13, U.S. Code) to take a Census of Governments every five years. Since the next one occurs in 1972, planning must begin now.

This Census is designed to provide financial data on State and local governments throughout the United States. These data are particularly valuable now, to your community and to all communities, since they are a critical element behind decisions aimed at improving local fiscal capability.

In addition to that portion of the Census directly related to this letter, we also need to obtain, from real property transfer records and from other appropriate sources, certain information on transfers of real property, particularly with respect to real property subject to local general property taxation.

The Census Bureau has developed the enclosed questionnaire in cooperation with the National Association of County Recorders and Clerks, and the Economic Research Service of the U.S. Department of Agriculture. The data on land recording practices and procedures is a joint project aimed at contributing to improvement in the land information system of the United States.

We ask that you please complete this questionnaire promptly and that you also provide us with sample copies of certain real property transfer records and any related materials you deem pertinent.

A preaddressed, postage-paid envelope and mailing label are enclosed for your convenience.

Your cooperation is appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

3 Enclosures

Please complete this question before continuing on reverse side

1. Does your office keep records concerning real property transfers that occur within your jurisdiction? a. <input type="checkbox"/> Yes - Please complete the questionnaire b. <input type="checkbox"/> No - If some other office maintains such records for your area, please identify that office and return questionnaire.	Name of other agency	
	Address (Number and street)	
	City	
	State	ZIP code

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

Report Form, GP-2, "Survey of Real Estate Transfer Records"

(page 2, top)

Page 2

SURVEY OF REAL ESTATE TRANSFER RECORDS - Continued

2. Information recorded on real property transfers. Please make an entry in one of the three columns for each item listed, to indicate what your records provide for each item.

Kinds of information	All transfers (X)	No transfers (X)	Some transfers (Estimated percent)
a. Document number of instrument			
b. Parcel number of property			
c. Name of seller or grantor			
d. Address of seller or grantor			
e. Name of buyer or grantee			
f. Address of buyer or grantee			
g. Street or local address of property			
h. Legal description of property			
i. Date transfer was recorded			
j. Date of transfer			
k. Type of deed (warranty, quit claim, etc.)			
m. Value of property for tax purposes			
n. Sales price (land plus improvements)			
o. Use of parcel such as residential, agricultural, etc.			
p. Amount of revenue stamps			
q. Name of jurisdiction (municipality, township, unincorporated area, etc.)			

3. Recording Procedures

a. System for recording instruments. Please mark to indicate use, and enter make and model of equipment, including computer systems, where applicable.

- | | Yes | No | Make and model |
|---------------------------------|-----|----|----------------|
| (1) Copy longhand | | | |
| (2) Copy typewritten | | | |
| (3) Photocopy | | | |
| (4) Photocopy and security film | | | |
| (5) Film and hardbound copies | | | |
| (6) Reel film | | | |
| (7) Reel film cartridge | | | |
| (8) Actifilm or microfilm | | | |
| (9) Film in jackets | | | |
| (10) Aperture (punch) cards | | | |
| (11) Magnetic tape | | | |
| (12) Other - Explain | | | |

b. Does State law permit you to use microfilm for permanent records?

c. Do you use electronic data processing to prepare any indexes?

If yes, please mark applicable boxes and supply information requested.

- Use → (1) ☐ For printing grantor-grantee index book(s)
 (2) ☐ Other - Explain briefly

d. Do you use a tract index? 1 ☐ Yes 2 ☐ No

If yes:

(1) What year did it begin? _____ Year

(2) What is the earliest year it now covers? _____ Year

e. Within how many days is information on a recorded transfer of real property available for inspection after the date of recording? _____ Days

4. Recording Fees

a. Are recording fees in your jurisdiction set by: →

- 1 ☐ County commissioners
 2 ☐ State legislature
 3 ☐ Other - Specify

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey Report Form, GP-2, "Survey of Real Estate Transfer Records" (page 2, bottom)

b. When were recording fees last revised? _____ Year				
c. Fees charged		Cost per page		Cost per document
		First page	Added pages	
All documents		\$	\$	\$
<i>If separate fees, please specify</i>				
(1) Deed				
(2) Deed of trust				
(3) Mortgage				
(4) Torrens registration				
(5) Land contract				
(6) Federal tax lien				
(7) Plat				

5. Volume of Transfers and Instruments	
a. How many transfers were recorded in 1969?	
<div style="display: flex; justify-content: space-between;"> <div> <p>Note: A single transfer may involve more than one transfer instrument, e.g., one deed and one or more mortgages</p> </div> <div> <p>Total number recorded for calendar 1969, or year ending _____, 19____</p> </div> </div>	
b. How many transfer instruments were recorded?	
(1) Deeds	
<div style="display: flex; justify-content: space-between;"> <div> <p>Warranty or equivalent</p> <p>Other</p> </div> <div> <p>_____</p> <p>_____</p> </div> </div>	
(2) Mortgages or equivalent	
<div style="display: flex; justify-content: space-between;"> <div> <p>First</p> <p>Other</p> </div> <div> <p>_____</p> <p>_____</p> </div> </div>	
(3) Land contracts, contracts for sale, or equivalent	
(4) Other real estate instruments - Specify _____	

6. Reporting Transfer Information								
a. To whom do you report, or regularly provide data on, real property transfers? (Enter information or mark spaces as applicable.)								
Agency or organization	Frequency					Form and content		
	Annually	Quarterly	Monthly	Weekly	Daily	Copy of document	Summary or abstract*	Individual property identification
Government Officials								
State agency (Name and address)								
Assessing official(s) (Name and address)								
Other officials								
Other than Government Officials								
Abstractors								
Title insurance companies								
Other - Specify								

*b. When a summary of abstract is transmitted, which of the items of information listed in question 2 (page 2) are included?
(Please answer by inserting the appropriate letters from question 2.)

c. Ordinarily the longest time interval between RECORDING of a real estate transfer and REPORTING information about it to State and local officials is Days

7. General Procedures	
a. Indicate if a transfer revenue tax is collected on each deed and deed in trust recorded in your jurisdiction.	
(1) None	General rate
(2) County tax	
(3) State tax	
(4) Other - Specify _____	

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey
 Report Form, GP-2, "Survey of Real Estate Transfer Records"
 (page 3)

Page 3

7. General Procedures - Continued			
b. Are some transfers exempt from tax? 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No If yes, please answer the following: (1) Totally - Specify _____ (2) Partially - Specify _____			
c. If transfer tax used, what was the total amount collected in calendar 1969 (or year ending _____, 19____)?		\$ _____	
d. Is the amount of transfer tax specified on each document by:		1 <input type="checkbox"/> Meter machine 3 <input type="checkbox"/> Handwritten 2 <input type="checkbox"/> Document stamp	
e. Is a portion of the transfer tax retained by your jurisdiction? If yes, what percentage? _____		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	
f. Is Torrens-type registration authorized in your jurisdiction? If yes, what proportion of transfers were under registration in calendar 1969 (or year ending _____, 19____)? _____ Percentage If authorized, but not used last year, explain reason _____		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	
g. Does your office sell abstracts of titles? If yes, number sold last year _____		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	
h. Does State law permit you to use microfilm for permanent record storage?		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	
8. Office Operations		Full-time Part-time	
a. Number of employees in your office (include yourself)			
b. What was the operating expense for your office for calendar 1969 (or year ending _____, 19____)? Of this amount, how much was for:		\$ _____	
(1) Salaries		Total	Real estate Other
(2) Office supplies			
(3) Other			
c. What was the total income of your office in calendar 1969 (or year ending _____, 19____)? Of this amount, how much was received from:		\$ _____	
(1) Appropriations		Total	Real estate Other
(2) Recording fees			
(3) Sale of copies			
(4) Transfer tax (include portion kept by your jurisdiction only)			
(5) Other			
d. Estimate the cost of producing a system element (record book, reel, cartridge, or aperture card) for the system you now use in your office (include all costs except labor of regular staff). Estimate number of instruments contained in a typical element.		Book	Microfilm, reel, or cartridge Aperture (punch) card
(1) Cost per system element (book, reel, etc.)			
(2) Average number of instruments per element			
9a. Do you expect to revise your property transfer recording system as to change your answers to any of the above questions? 1 <input type="checkbox"/> No 2 <input type="checkbox"/> Yes, BEFORE the end of 1971 - Explain _____ 3 <input type="checkbox"/> Yes, AFTER the end of 1971 - Explain _____		10. It will be most helpful if you can send us materials which illustrate your system. A preaddressed, postage-paid mailing label is being supplied to facilitate your transmittal of such items. Please mark below to indicate materials you are forwarding. a. <input type="checkbox"/> A sample sheet, card, or facsimile of the records containing the information marked in question 2. b. <input type="checkbox"/> A sample copy of the reporting form(s) for sending transfer information to local assessors, State agencies, or others, referred to in question 6. c. <input type="checkbox"/> A copy of your latest periodic report. d. <input type="checkbox"/> Other - Explain _____	
b. Are plans under way to consolidate the recording functions of your jurisdiction with those of another jurisdiction? 1 <input type="checkbox"/> No 2 <input type="checkbox"/> Yes - Explain _____			
NOTE: Attach additional sheets if you wish to supplement your answers to any of the foregoing questions, or to provide significant additional facts about your recording system.			

USCOMM-DC

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

Report Form, GP-21,

"Transmittal Sheet, Assessed Values Phase"

FORM GP-21
(4-22-71)

U. S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

Section A - IDENTIFICATION

1. Name of assessing area

2. Jurisdiction No.

1972 CENSUS OF GOVERNMENTS

TRANSMITTAL SHEET
PROPERTY VALUES SURVEY
Assessed Values Phase

Location of assessment records

3. City

4. State

5. Special instructions

Section B - OFFICE(S) VISITED

Name and title

Location of office
(Courthouse, County Office Building, Town Hall, etc., and place)

1. Chief assessing officer

2. Other officials

Section C - INFORMATION CONCERNING ASSESSMENT RECORDS

1. Assessment roll used as primary reference consists of _____
(Number) (Volumes, file drawers, lists, etc.)
(Excluding any **separate** records for personal property, State-assessed property, or wholly exempt property.)

2. Nature of assessment roll identification recorded in column (a) of listing sheets.

Section D - FINAL ADMINISTRATIVE REPORT FOR THIS ASSESSING AREA

1. Number of enumerators

Number

2. Man-hours of enumerator work time (exclude travel).

Man-hours

3. Enumeration completed

Month

Day

4. Completed material forwarded to Census, Washington . . .

Month

Day

Remarks

Enumerator in charge

Regional office

WHITE COPY - Washington

YELLOW COPY - Regional office

USCOMM-DC

Phase 2. Taxable Property Values Survey
Report Form, GP-22, "Listing Sheet (Certainty Properties)"

O.M.B. No. 41-S71026; Approval Expires December 31, 1972

[illegible]

1972 CENSUS OF GOVERNMENTS
Phase 2. Taxable Property Values Survey
Report Form, GP-23-1, "Listing Sheet (Sample Properties)"

O.M.B. No. 41-S71024; Approval Expires December 31, 1972

FORM GP-23-1 (4-13-71)		U. S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS			1. Name of assessing area		2. Sheet No.	
1972 CENSUS OF GOVERNMENTS LISTING SHEET (Sample Properties) PROPERTY VALUES SURVEY					3. State		4. Start with	
							Take every	
					_____ property		_____ property	
Assessment roll identification (a)	Line No. (b)	Assessed value of property			Kind of property			
		Land (In whole dollars, omitting cents) (c)	Improvements (In whole dollars, omitting cents) (d)	TOTAL Use ONLY when separate "land" and "improvements" amounts are not readily available (In whole dollars, omitting cents) (e)	Codes for column (f) below:			
					100 Houses, single-family 200 Houses, apartments (two or more units) 300 Acreage (farm, ranch, orchard, or other) 400 Vacant platted lots 500 Commercial property 600 Industrial property 700 Mineral rights 800 Fully exempt 900 Other If subcodes within a category are assigned for the jurisdiction, use as directed.			
						Code (f)	Description of properties coded 500, 600, 800, or 900 in column (f) (g)	
	0							
\$20,000	011							
\$20,000	026							
\$20,000	036							
\$ 2,500	042							
\$20,000	056							
\$20,000	066							
\$ 6,000	073							
\$20,000	086							
\$20,000	096							
\$ 6,000	103							
\$20,000	116							
\$20,000	126							
\$ 6,000	133							
\$20,000	146							
\$20,000	156							
\$10,000	164							
\$20,000	176							
\$20,000	186							
\$15,000	195							
\$20,000	206							
\$20,000	216							
\$15,000	225							
\$20,000	236							
\$20,000	246							
\$15,000	255							
\$20,000	266							
\$20,000	276							
\$15,000	285							
\$20,000	296							
\$20,000	306							
Volume number or file reference (See instructions) (h)				Beginning at line number (i)	Volume number or file reference (See instructions) (h)			

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

Report Forms, GP-23-2, -3, -4, and -5,

"Listing Sheet (Sample Properties)"

FORM GP-23-2
(4-13-71)

1972 CENSUS OF GOV
LISTING SHEET (Sam
PROPERTY VALU)

Assessment roll identification	Line No.
(a)	(b)
0	011
\$12,000	026
\$12,000	036
\$ 1,500	042
\$12,000	056
\$12,000	066
\$ 3,500	073
\$12,000	086
\$12,000	096
\$ 3,500	103
\$12,000	116
\$12,000	126
\$ 3,500	133
\$12,000	146
\$12,000	156
\$ 5,500	164
\$12,000	176
\$12,000	186
\$ 8,000	195
\$12,000	206
\$12,000	216
\$ 8,000	225
\$12,000	236
\$12,000	246
\$ 8,000	255
\$12,000	266
\$12,000	276
\$ 8,000	285
\$12,000	296
\$12,000	306

Volume number or file refer:
(See instructions)
(b)

FORM GP-23-3
(4-13-71)

1972 CENSUS OF GOV
LISTING SHEET (Sam
PROPERTY VALU)

Assessment roll identification	Line No.
(a)	(b)
0	011
\$7,000	026
\$7,000	036
\$1,000	042
\$7,000	056
\$7,000	066
\$2,500	073
\$7,000	086
\$7,000	096
\$2,500	103
\$7,000	116
\$7,000	126
\$2,500	133
\$7,000	146
\$7,000	156
\$3,500	164
\$7,000	176
\$7,000	186
\$5,500	195
\$7,000	206
\$7,000	216
\$5,500	225
\$7,000	236
\$7,000	246
\$5,500	255
\$7,000	266
\$7,000	276
\$5,500	285
\$7,000	296
\$7,000	306

Volume number or file refer:
(See instructions)
(b)

FORM GP-23-4
(4-13-71)

1972 CENSUS OF GOV
LISTING SHEET (Sam
PROPERTY VALU)

Assessment roll identification	Line No.
(a)	(b)
0	011
\$3,500	026
\$3,500	036
\$ 500	042
\$3,500	056
\$3,500	066
\$1,000	073
\$3,500	086
\$3,500	096
\$1,000	103
\$3,500	116
\$3,500	126
\$1,000	133
\$3,500	146
\$3,500	156
\$1,700	164
\$3,500	176
\$3,500	186
\$2,500	195
\$3,500	206
\$3,500	216
\$2,500	225
\$3,500	236
\$3,500	246
\$2,500	255
\$3,500	266
\$3,500	276
\$2,500	285
\$3,500	296
\$3,500	306

Volume number or file refer:
(See instructions)
(b)

FORM GP-23-5
(4-13-71)

U. S. DEPT
1972 CENSUS OF GOVERNMENTS
LISTING SHEET (Sample Property
PROPERTY VALUES SURVEY)

Assessment roll identification	Line No.	Land
(a)	(b)	(c)
0	011	
\$ 500	022	
\$ 500	032	
\$1,000	043	
\$1,800	054	
\$1,800	064	
0	071	
\$ 500	082	
\$ 500	092	
\$1,000	103	
\$1,800	114	
\$1,800	124	
0	131	
\$ 500	142	
\$ 500	152	
\$1,000	163	
\$1,800	174	
\$1,800	184	
0	191	
\$ 500	202	
\$ 500	212	
\$1,000	223	
\$1,800	234	
\$1,800	244	
0	251	
\$ 500	262	
\$ 500	272	
\$1,000	283	
\$1,800	294	
\$1,800	304	

Volume number or file reference
(See instructions)
(b)

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

Report Form, GP-30,

"Property Transfer Record, Real Estate Sales Phase"

To be completed in accordance with official manual.

O.M.B. No. 41-S71025; Approval Expires December 31, 1972

1. Assessing area and State		a. County _____		FORM GP-30 (6-24-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS									
2. Date of recording		b. State _____		1972 CENSUS OF GOVERNMENTS PROPERTY TRANSFER RECORD PROPERTY VALUES SURVEY Real Estate Sales Phase											
3. Source reference and document		c. Other _____													
4. Property description — <i>Make one or more entries below.</i>		a. Page/line No. _____		13. Amount of State or local revenue stamps (If available) <table border="1"> <tr> <td>State</td> <td>\$</td> </tr> <tr> <td>County</td> <td>\$</td> </tr> <tr> <td>Other</td> <td>\$</td> </tr> <tr> <td>Total</td> <td>\$</td> </tr> </table>				State	\$	County	\$	Other	\$	Total	\$
State	\$														
County	\$														
Other	\$														
Total	\$														
a. Street address of property		b. Type of conveyance													
b. <input type="checkbox"/> City <input type="checkbox"/> Township name <input type="checkbox"/> Village <input type="checkbox"/> Unincorporated area <input type="checkbox"/> Borough <input type="checkbox"/> Other		14. Sales price or consideration (If stated, and \$500 or more) \$													
Name of place _____		15. Annual property tax billing amount for this property (Enter whole dollars only, omit cents)													
c. <input type="checkbox"/> Lot _____; Block _____; Section _____		<table border="1"> <tr> <th>Tax billing jurisdiction</th> <th>Amount</th> </tr> <tr> <td>a.</td> <td>\$</td> </tr> <tr> <td>b.</td> <td>\$</td> </tr> <tr> <td>c.</td> <td>\$</td> </tr> <tr> <td>Total billing</td> <td>\$</td> </tr> </table>		Tax billing jurisdiction	Amount	a.	\$	b.	\$	c.	\$	Total billing	\$		
Tax billing jurisdiction	Amount														
a.	\$														
b.	\$														
c.	\$														
Total billing	\$														
Township _____; Range _____; Acres _____		16a. Total gross assessed value (Land and improvements) \$													
Subdivision or other local area		b. Land value portion \$													
Other description _____		17. Valuation to which billing (item 15) applied \$													
d. <input type="checkbox"/> As described in item 20 and/or on reverse side		18. Item 16 minus item 17 (+ or -) \$													
e. OFFICE USE ONLY		19. Detail of item 18													
5. Property numbers		a. Exemptions excluded from item 17 (+) \$ b. Personal property value in item 17 (-) \$													
a. _____ b. _____ c. _____		Summary guide to field recording of sample transfers All items 1-4, 6, 8, 16 If specified for area by form GP-30A items 12, 15, 17, 18, 19 As specified by manual items 5, 7, 9-11, 13, 14, 16b													
6. Name of seller (Grantor)		OFFICE USE ONLY													
7. Mail address of seller (Grantor) — Include ZIP code															
8. Name of buyer (Grantee)															
9. Mail address of buyer (Grantee) — Include ZIP code															
10. Name of buyer's taxpaying agent		20. Notes or added details (with item references)													
11. Mail address of buyer's taxpaying agent — Include ZIP code															
12a. OFFICE USE ONLY		12b. City area code													

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey
Report Form, GP-31, "Real Estate Sales Study"
(front)

FORM GP-31 (7-14-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS		O.M.B. No. 41-S71027 Approval Expires December 31, 1972	
1972 CENSUS OF GOVERNMENTS PROPERTY VALUES SURVEY Real Estate Sales Study					
In correspondence pertaining to this report, please refer to the Census File number in item 1.					
1. Census File No. 3					
RETURN TO: Bureau of the Census 1201 East 10th Street Jeffersonville, Indiana 47130					
DESCRIPTION OF PROPERTY TRANSFERRED					
2. County or parish		3. State		4. Date of recording /71	
5. M-P (X)		6. Street address of property		7. City or local area	
8. Description details					
Lot	Block	Section	Township	Range	Acres
Subdivision or other local area					
Other description					
9. OFFICE USE ONLY		10.	11.	12.	13.
<p>Dear Sir or Madam:</p> <p>In compliance with Title 13 (Section 161) of the U.S. Code, we conduct a Census of Governments every 5 years in order to assemble useful statistics on a variety of subjects, including real estate values and real estate transfers. Work on the next Census of Governments, the one for 1972, has already begun. In that connection, we have obtained from public records a listing of properties recently transferred. The listing includes the property described above, with you as one of the parties to the transaction.</p> <p>We ask that you answer the questions on the reverse side relating to the above property. Please return the completed questionnaire to us in the enclosed pre-addressed, postage-paid envelope.</p> <p>Your answers are confidential, by law. Only sworn Census employees may see them, and only for statistical purposes.</p> <p>Your cooperation and prompt response in this voluntary survey would be greatly appreciated.</p> <p>Sincerely,</p> <p><i>George H. Brown</i></p> <p>GEORGE H. BROWN Director Bureau of the Census</p> <p>Enclosure</p>					

Please complete form on reverse side

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey Report Form, GP-31, "Real Estate Sales Study" (back)

REAL ESTATE SALES STUDY			
1. Which of the following best describes this property at the time of this transfer?			Mark one box
a. Single-family (whether a separate house, or one unit of a duplex, row-housing, or condominium)			
(1) Newly constructed, not previously occupied by anyone			<input type="checkbox"/> 110
(2) Previously occupied			<input type="checkbox"/> 120
b. Multi-family (duplexes up to and including apartment houses)			
(1) Newly constructed, not previously occupied by anyone			<input type="checkbox"/> 210
(2) Previously occupied			<input type="checkbox"/> 220
c. Acreage			
(1) Farm, ranch, or orchard			<input type="checkbox"/> 30 —
(2) Other (i.e., forest, idle, recreation)			<input type="checkbox"/> 35 —
d. Vacant platted lots			
(1) Located in a city, frontage			<input type="checkbox"/> 40 —
(2) Not located in a city, frontage			<input type="checkbox"/> 45 —
e. Commercial (i.e., store, office building, hotel).			<input type="checkbox"/> 500
f. Industrial (i.e., factory; dairy, other food processing; quarry; mine)			<input type="checkbox"/> 600
g. Other — Specify _____			<input type="checkbox"/> 9 —
2. In this transaction, the TOTAL PRICE for this property was \$ _____			
(TOTAL PRICE equals the sum of amounts included below in items a through g)			
a. Cash payment (total amount of cash, full or down payment, including short-term notes).			\$ _____
b. New mortgage(s) placed by purchaser			
(1) First mortgage			\$ _____
(2) Second and other mortgages.			\$ _____
c. Existing mortgage(s) assumed by purchaser.			\$ _____
d. Value of any real property traded as part of TOTAL PRICE			\$ _____
e. Unpaid taxes and special assessments assumed by purchaser as part of TOTAL PRICE			\$ _____
f. Other consideration, EXCEPT personal property — Describe —> _____			\$ _____
g. Does TOTAL PRICE include any PERSONAL PROPERTY (i.e., furniture, fixtures, inventory, machinery, equipment)? Mark one box only			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No
If you marked "Yes," please describe such PERSONAL PROPERTY briefly and enter amount _____ \$ _____			
3. Payments made in adjustment of interest rates ("points") by: (Mark one box)			
a. Purchaser			1 <input type="checkbox"/>
b. Seller			2 <input type="checkbox"/>
4. If either of the following applies to this transfer, mark appropriate box			
a. Sale or transfer under Section 235 of the Housing Act of 1968:			1 <input type="checkbox"/>
b. Sale or transfer under a land contract			2 <input type="checkbox"/>
Please indicate year of land contract. 19____			
5. Among the following, mark the box beside the statement which best describes this transfer.			
a. Sale or transfer between relatives			<input type="checkbox"/>
b. Sale or transfer between corporate affiliates, a corporation and its subsidiary, a corporation and its stockholders, or two corporations whose ownership is the same.			<input type="checkbox"/>
c. Transfer of convenience (to correct defects in title, create joint tenancy, reorganize or reconvey property).			<input type="checkbox"/>
d. Sale or transfer of property in connection with foreclosure or other such legal action			<input type="checkbox"/>
e. Sale or transfer of property in which a unit of government is grantor or grantee			<input type="checkbox"/>
f. An ordinary sale or transfer, between unrelated parties			<input type="checkbox"/>
6. Do you consider that the TOTAL PRICE reported in question 2 above was a reasonable price for the property on the date of the transfer? Mark one box only —>			
If "No," explain briefly why you think it was not a reasonable price on date of transfer (i.e., "Condition not apparent at sale made extensive alterations necessary after sale") _____			
7. Was the property involved in this transfer extensively altered during the 12-month period prior to date of sale (i.e., by additions, remodeling, new construction, fire, flood, or demolition)?			
If "Yes," enter applicable data in the following spaces:			
a. Time of alteration: Month _____; Year _____			
b. Nature of alteration _____			
8. INFORMATION SUPPLIED BY			
Name _____		Telephone _____	
Address (No. and St., City, State, ZIP code) _____		Area code _____	Number _____
		Extension _____	

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

Report Form, GP-33,

"Survey of Assessed Valuations" (page 1)

O.M.B. No. 41-S71029; Approval Expires December 31, 1972

Data supplied by			FORM GP-33 (5-4-71) U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS 1972 CENSUS OF GOVERNMENTS SURVEY OF ASSESSED VALUATIONS
Name		Title	
Address (Street and number, city, State, ZIP code)			
"As of" assessment date(s) to which valuations relate			
Telephone			TO: Bureau of the Census Governments Division Washington, D.C. 20233
Area code	Number	Extension	

YOUR FILE COPY

Dear Sir:

In accordance with Title 13, Section 161, of the United States Code, which requires that a Census of Governments be taken every 5 years, the Bureau of the Census is now undertaking the collection of data showing assessed valuations in each State for the 1972 Census.

It would be greatly appreciated if you would enter the required information on the enclosed form and return it to us within the next 2 weeks. However, if that is not possible, please return the enclosed postcard with a note advising us when we may expect your report. It would also be helpful if you would mail with your Census form a copy of any published report or other material you may have which relates to the information furnished for your State. A return envelope and an official mailing label, which requires no postage, are enclosed for your convenience.

Similar data were assembled 5 years ago with the assistance of your office for the 1967 Census of Governments. Your continued assistance is greatly appreciated.

Sincerely,



GEORGE H. BROWN
 Director
 Bureau of the Census

4 Enclosures

INSTRUCTIONS AND DEFINITIONS

1. Please fill out and return one copy of this form as soon as possible. The duplicate copy is for your files.
2. Amounts reported on this form should relate to values entered on assessment rolls for application of property taxes by local governments (or by both local governments and the State). Property subject only to State taxes should be excluded from this form.
3. Report in terms of values finally set for application of local taxes. Unless otherwise indicated by supplementary instructions supplied for your State, the valuations should reflect assessment rolls completed during calendar 1971, for an "as of" assessment date (often synonymous with "valuation date") in that year. Please enter in the space above the "as of" assessment date(s) involved.
4. If differing values are used for application of property taxes by various types of local governments, or as between the State and local governments, enter figures that relate to the application of county property taxes.
5. Gross Assessed Value, Including Partial Exemptions. Under "Gross assessed value, including partial exemptions, but excluding full exemptions," report amounts for all types of property subject to local property taxation, including the tax-exempt value where property is exempt only up to specified dollar amounts (e.g., homestead and veterans exemptions), or for specified periods of time (e.g., new factories), to the extent that such exempted amounts are recorded on assessment rolls.
6. In Part I, under "Exempt value included in Col. 2," report any nontaxable values that are included in the figures reported in Part I, Col. 2 ("Gross assessed value, including partial exemptions, but excluding full exemptions").
7. Full exemptions. In Part I-A ("Full Exemptions"), report the value of any fully exempt properties, such as property owned by churches, educational institutions, and government agencies.
8. Report in thousands of dollars. Omit cents.
9. Please provide the requested types of data in the maximum detail possible. If some items do not apply to your State, do not leave them blank, but enter "None" or a dash in the reporting space. If figures for some sub-classifications cannot be supplied directly from available records, but reasonable estimates can be made, please enter such figures and mark them "(e)." If figures are available for some groupings of particular detailed categories, please bracket or annotate to indicate the reporting basis applied. Otherwise, enter "NA" for applicable items which cannot be reported separately on even an estimated or grouped basis.

Please continue form on reverse side

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

Form GP-35,

Letter Sent to Local Assessors

GP-35 (7-71)

**U.S. DEPARTMENT OF COMMERCE**
Bureau of the Census
Washington, D.C. 20233

OFFICE OF THE DIRECTOR

Dear Sir:

In compliance with Title 13 (Section 161) of the U. S. Code, the Bureau of the Census is now beginning its work on the 1972 Census of Governments. A part of the information the Bureau will collect in the course of this project will relate to property transfers and assessed valuations.

Bureau of the Census representatives will visit local recording and assessment offices to compile certain statistics covering real property assessments made as of 1971 or late 1970 and property transfers that were recorded between July 1, 1971 and December 31, 1971.

Our representative will have detailed instructions as to how to proceed with this work, but I shall be most grateful if you will assist him in obtaining access to the required records, and in making work space available for the period of his visit.

In addition to working with assessment rolls and transfer documents, the Bureau's representative will need to obtain a few key items of information from you, and may have some questions or problems as to use of records on which your advice would be helpful.

Your cooperation and assistance in connection with the 1972 Census of Governments will be greatly appreciated.

Sincerely,

A handwritten signature in cursive script, reading "George H. Brown".

GEORGE H. BROWN
Director
Bureau of the Census

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

GP-72-1, Followup Letter

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GP-72-1



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

Dear

We recently sent you a questionnaire relating to a transaction in which you were one of the parties. The questionnaire was returned to us in blank.

We would like to point out that this information is urgently needed in connection with the 1972 Census of Governments, which the Bureau of the Census conducts each five years. The figures you are asked to provide will be used to develop statistics on the value of property in the United States.

Your answers in this survey are confidential by law. Only sworn Census employees may see them, and only for statistical purposes in connection with this survey.

We would be grateful if you would help us to complete this survey by filling out the enclosed Form GP-31 and returning it to us in the enclosed addressed envelope, which requires no postage.

Your cooperation in this voluntary survey will be greatly appreciated.

Sincerely,

A handwritten signature in dark ink, appearing to read "David P. McNelis", is written over the typed name.

DAVID P. MCNELIS
Chief
Governments Division
Bureau of the Census

Enclosures

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

GP-72-2, Followup Letter

GP-72-2



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

Dear

Thank you for the information you have sent us for use in our 1972 Census of Governments property values survey (real estate sales study). Your report will be most helpful, and is greatly appreciated.

In order to complete our work, we need to know certain added facts not shown by your report. Will you please enter the information requested below, and return this letter to us in the enclosed addressed envelope, which requires no postage.

All information you supply for this survey is confidential by law. It may be seen only by sworn Census employees and may be used only for statistical purposes in connection with this survey.

Your continued cooperation is certainly appreciated.

Sincerely,

A handwritten signature in dark ink, appearing to read "David P. McNelis", is written over the typed name.

DAVID P. MCNELIS
Chief
Governments Division
Bureau of the Census

Enclosure

From the information you supplied, we have not been able to determine clearly the total price of the real property transferred. Will you please indicate in the space below the total price for this property (including any mortgages that may have been assumed, but excluding the value of any personal property).

Price \$ _____

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

GP-72-3, Followup Letter

GP-72-3
OMB NO. 41-S71027
APPROVAL EXPIRES 12/31/72



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

Thank you for the questionnaire you have sent us for use in our 1972 Census of Governments property values survey (real estate sales study). Your report will be most helpful, and is greatly appreciated.

In order to complete our work, we need to know certain added facts not shown by your report. You have indicated that the sale price included personal property (household goods, machinery and fixtures, stock-in-trade, etc.).

What was the value of the personal property included in the total price?
\$ _____.

Please give a brief description of the nature of such personal property:

Please return this letter in the enclosed preaddressed, postage-paid envelope. Your continued cooperation is certainly appreciated.

Sincerely,

A handwritten signature in cursive script, reading "David P. McNelis".

DAVID P. MCNELIS
Chief
Governments Division
Bureau of the Census

Enclosure

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

GP-72-4, Followup Letter

GP-72-4



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

SECOND REQUEST

Dear

Thank you for the information you sent us for use in our 1972 Census of Governments property values survey (real estate sales study).

In order to complete our work we need to know certain added facts not shown by your report. We are enclosing a copy of the form you sent us. Please help us to assure that the data we have for this transaction are complete by filling out the portions of the form which are circled. Please return the completed questionnaire in the enclosed preaddressed, postage-paid envelope.

Your cooperation in this voluntary survey will be greatly appreciated.

Sincerely,

A handwritten signature in cursive script, reading "David P. McNelis".

DAVID P. MCNELIS
Chief
Governments Division
Bureau of the Census

Enclosures

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

GP-72-5, Followup Letter

GP-72-5



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

SECOND REQUEST

Dear

Thank you for your reply to our recent request for information needed in our 1972 Census of Governments property values survey (real estate sales study).

You indicated in your note that you no longer own the property referred to in our questionnaire. For purposes of our survey, we need information about the transfer of this real property to you, even though you may have subsequently disposed of it. Accordingly, please supply us with the information requested on the enclosed Form GP-31.

We are enclosing a preaddressed, postage-paid envelope, for your convenience in replying.

Sincerely,

A handwritten signature in dark ink, appearing to read "David P. McNelis".

DAVID P. MCNELIS
Chief
Governments Division
Bureau of the Census

Enclosures

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

GP-72-6, Followup Letter

GP-72-6



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

SECOND REQUEST

Dear

Thank you for your reply to our recent request for information needed in our 1972 Census of Governments property values survey (real estate sales study).

We regret that our original description of the property was not more complete. A more detailed description of the property has been entered on the front of the enclosed Form GP-31. We trust that this additional information will enable you to complete the questionnaire covering this transaction. Also enclosed is a preaddressed postage-paid envelope, for your convenience in replying.

Your cooperation in this voluntary survey will be greatly appreciated.

Sincerely,

A handwritten signature in dark ink, appearing to read "David P. McNelis".

DAVID P. MCNELIS
Chief
Governments Division
Bureau of the Census

Enclosures

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

GP-72-7, Followup Letter

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GP-72-7



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

Dear

This is in response to your recent letter concerning our property values survey (real estate sales study).

This study is being conducted as part of the 1972 Census of Governments. The information being collected will be used to publish statistical tables showing the market value of real property in the United States as a whole, and in each State. The Census of Governments is conducted every 5 years. Findings on property values from the previous Census of Governments were published in Volume 2 of the 1967 Census of Governments. Copies of this publication are available in many public libraries.

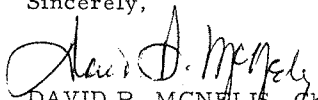
In collecting data on property values, it is not possible to develop meaningful statistics solely from the information contained in publicly available property tax records. This is because there is great variation in assessment practices and levels from one locality to another.

This study is based on a sample of real property sales; the transactions covered in this survey were drawn at random by Census enumerators from public records in local recorders' offices. All information you supply in connection with this survey is confidential by law. It may be seen only by sworn Census employees and may be used only for statistical purposes in connection with this survey.

Reporting in this survey is voluntary, and no penalty of any kind attaches to individuals who do not report. However, it is extremely important to the accuracy of the survey findings that we obtain reports for substantially all of the sample transactions covered. For this reason, we hope that you will complete the enclosed questionnaire. A preaddressed, postage-paid envelope, is enclosed for your convenience in replying.

Your cooperation in this nationwide survey will be very much appreciated.

Sincerely,


DAVID P. MCNELIS, Chief
Governments Division
Bureau of the Census

1972 CENSUS OF GOVERNMENTS

Phase 2. Taxable Property Values Survey

GP-72-8, Followup Letter

GP-72-8



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

Dear

Thank you for your recent response to our sample survey of real estate sales.

Information on property sales was drawn at random by Census enumerators from local recorders' offices in selected areas. On the basis of the statements in your letter, our information apparently was incorrect. It will not be necessary for you to answer our questionnaire.

Please accept our apologies for any inconvenience caused you in this matter.

Sincerely,

A handwritten signature in dark ink, appearing to read "David P. McNelis", is written over the typed name.

DAVID P. MCNELIS
Chief
Governments Division
Bureau of the Census

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-1, "Survey of Government Employment, State Agencies"

(page 1)

O.M.B. No. 041-S71066; Approval Expires July 31, 1973

Data supplied by			FORM E-1 (11-18-71)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
Name			1972 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT STATE AGENCIES In correspondence pertaining to this report, please refer to the Census File number above your address (Please correct any error in name and address including ZIP code)	
Title				
Official address (Number and street, city, State, ZIP code)				
Telephone				
Area code	Number	Extension	TO: Bureau of the Census, Governments Division Washington, D.C. 20233	

Dear Sir:

One major phase of the 1972 Census of Governments involves the collection of basic facts on public employment. We are writing to obtain the necessary information requested on this form concerning employees and payrolls of your agency as of mid-October 1972. The published results of this census are widely used by government officials, educators, civic and research organizations, and the general public.

We shall be grateful if you will fill out the form and return the addressed copy in the enclosed preaddressed, postage-paid envelope. Prompt and accurate completion of the form will save further effort and correspondence.

Your assistance in this important survey will be greatly appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

Please complete form on reverse side

☆ GPO: 1972 435-315

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-1, "Survey of Government Employment, State Agencies"

(page 2, top)

Page 2

DEFINITIONS AND INSTRUCTIONS

NUMBER OF EMPLOYEES – Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. **Exclude** any employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees. **Include** any officials paid on a salary basis, by fees or commissions, on a per meeting basis, or a flat sum quarterly, semi-annually, or annually.

FULL-TIME EMPLOYEES – Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. **Include** any full-time temporary or seasonal employees.

PART-TIME EMPLOYEES – Persons employed during this pay period on a part-time basis. **Include** those daily or

hourly employees usually engaged for less than the regular full-time workweek, as well as any part-time paid officials. **Exclude** here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

PAYROLLS (GROSS BEFORE DEDUCTIONS) – Salaries, wages, fees, or commissions earned during (or applicable to) this pay period, by employees as defined below. **Do not** deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on a timing basis which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval.

IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK

Part I – PAYROLL INTERVAL

Report data for the pay period which included October 15, 1972

How frequently are employees of this agency paid for their services?

1. Full-time employees (all or most)

("X" one box only)

☐ Monthly

☐ Each 2 weeks

☐ Twice a month

☐ Weekly

2. Part-time employees (all or most)

("X" one box only)

☐ Monthly

☐ Each 2 weeks

☐ Twice a month

☐ Weekly

Census Use Only

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Part II – EMPLOYEES AND PAYROLL

For pay period which included October 15, 1972

Type of employees	Number of employees	Payroll amount (Omit cents)
A. FULL-TIME EMPLOYEES – Report payroll amount for the pay period interval checked in Part I, item 1.		\$
B. PART-TIME EMPLOYEES – Report payroll amount for the pay period interval checked in Part I, item 2.		

Part III – PAYROLLS FOR FISCAL YEAR

Item	Amount (Omit cents)
TOTAL PAYROLLS FOR THE FISCAL YEAR ENDED IN 1972 Gross salaries, wages, fees, and commissions earned by all persons employed by this agency during the 1972 fiscal year. Include payrolls for both full-time and part-time employees.	160 \$

Part IV – RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

Item	Number of full-time employees, October 1972
A. TOTAL FULL-TIME EMPLOYEES – Same as full-time number reported in Part II	215
B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE – Enter below the number of full-time employees having the specified types of retirement coverage to which the State contributes. (Treat contributions of your agency as State contributions.) Each employee should be counted in only one of the categories listed.	216
With one type of coverage only:	
1. Federal Social Security System (OASDHI) only	217
2. A State-administered retirement system only	218
3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by the State)	219
With dual coverage:	
4. Both a State-administered retirement system and OASDHI	220
5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by the State) and OASDHI	221

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-1, "Survey of Government Employment, State Agencies"

(page 2, bottom)

C. TOTAL FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Sum of items B1 to B5	221
D. FULL-TIME EMPLOYEES WITHOUT RETIREMENT COVERAGE - A minus C	222
E. OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by the State. Exclude coverage provided by retirement benefits reported in B above.	224
1. Health, hospital or disability insurance	225
2. Life insurance	226
F. FULL-TIME EMPLOYEES WITHOUT HEALTH, HOSPITAL OR DISABILITY INSURANCE - A minus E1	227
G. FULL-TIME EMPLOYEES WITHOUT LIFE INSURANCE - A minus E2	

Part V - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES	
<p>If your office is unable to provide the information requested in this part, please enter the title and agency address of the official to whom this inquiry would be directed.</p>	OFFICIAL TITLE AND ADDRESS

DEFINITIONS	
<p>COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contract.</p>	<p>periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a non-binding memorandum of understanding.</p>
<p>MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organization hold</p>	<p>EMPLOYEE ORGANIZATION - Any association, labor organization, federation or council having as a primary purpose the improvement of wages, hours, and other conditions of employment among public employees.</p>

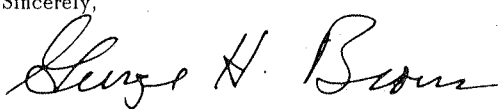
A. EXTENT OF EMPLOYEE ORGANIZATION - Total number of full-time employees who are members of an employee organization. If exact figures on the number of employees of your agency who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.	Number
	237
B. LABOR RELATIONS POLICY - Does your agency engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?	Census Use Only
<input type="checkbox"/> Yes <input type="checkbox"/> No - Skip to C	238
1. Please indicate the method which best reflects the labor relations policy of your agency. (If both methods apply, enter a mark in each box.)	Mark (X)
a. Collective Negotiations	231
b. Meet and Confer Discussions	232
2. Enter the number of written agreements, by type, between your agency and employee organizations in effect on October 15, 1972.	Number
a. Contractual Agreements	233
b. Memoranda of Understanding	234
3. Enter the number of written agreements, by type, that become effective between October 15, 1971 and October 15, 1972.	235
a. Contractual Agreements	236
b. Memoranda of Understanding	
C. WORK STOPPAGES - During the past year (October 15, 1971 to October 15, 1972), has your agency experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?	Census Use Only
<input type="checkbox"/> No <input type="checkbox"/> Yes - How many during this period? . . .	251
D. LABOR/MANAGEMENT RELATIONS OFFICER - Is there a management official of your agency who has daily responsibility for the conduct of management/labor relations (e.g. Personnel Director, Employee Relations Director, Labor Relations Director, etc.)?	TITLE AND ADDRESS OF MANAGEMENT OFFICIAL
<input type="checkbox"/> No <input type="checkbox"/> Yes	

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-2, "Survey of Government Employment,
State Institutions of Higher Education" (page 1)

O.M.B. No. 041-S71073; Approval Expires July 31, 1973

Name of institution		FORM E-2 (10-20-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Data supplied by		1972 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT STATE INSTITUTIONS OF HIGHER EDUCATION			
Name		In correspondence pertaining to this report, please refer to the Census File number above your address			
Title					
Official address (Number and street, city, State, ZIP code)					
Telephone		(Please correct any error in name and address including ZIP code)			
Area code	Number	Extension	TO: Bureau of the Census Governments Division Washington, D.C. 20233		
<p>Dear Sir:</p> <p>One major phase of the 1972 Census of Governments involves the collection of basic facts on public employment. We are writing to obtain the necessary information requested on this form concerning employees and payrolls of your institution as of mid-October 1972. The published results of this census are widely used by government officials, educators, civic and research organizations, and the general public.</p> <p>We shall be grateful if you will fill out the form and return the addressed copy in the enclosed preaddressed, postage-paid envelope. Prompt and accurate completion of the form will save further effort and correspondence.</p> <p>Your assistance in this important survey will be greatly appreciated.</p> <p>Sincerely,</p> <p></p> <p>GEORGE H. BROWN Director Bureau of the Census</p> <p>Enclosures</p>					
<p>GENERAL INSTRUCTIONS - If possible, please report data covering all branches, schools, and departments of the institution named above, unless otherwise indicated at the right. If you cannot supply comprehensive figures, please list at the right any significant agencies of your institution which are not included in your completed form E-2.</p>					

Please complete form on reverse side

☆ GPO: 1972 435-316

1972 CENSUS OF GOVERNMENTS
Phase 3. Governmental Employment
Report Form, E-2, "Survey of Government Employment,
State Institutions of Higher Education" (page 2, top)

Page 2

DEFINITIONS AND INSTRUCTIONS

NUMBER OF EMPLOYEES - Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. Exclude any employees on unpaid leave, pensioners, and contractors and their employees.

FULL-TIME EMPLOYEES - Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. Include any full-time temporary or seasonal employees.

PART-TIME EMPLOYEES - Persons employed during this pay period on a part-time basis. Include all student employees and any daily or hourly employees usually

engaged for less than the regular full-time workweek. Exclude here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees, or commissions earned during (or applicable to) this pay period, by employees as defined below. Do not deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on a timing basis which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval.

IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK

Part I - PAYROLL INTERVAL

Report data for the pay period which included October 15, 1972

1. How frequently are employees of this institution paid for their services? <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> a. Full-time employees (all or most) ("X" one box only) <input type="checkbox"/> Monthly <input type="checkbox"/> Each two weeks <input type="checkbox"/> Twice a month <input type="checkbox"/> Weekly </div> <div style="width: 45%;"> b. Part-time employees (all or most) ("X" one box only) <input type="checkbox"/> Monthly <input type="checkbox"/> Each two weeks <input type="checkbox"/> Twice a month <input type="checkbox"/> Weekly </div> </div>		Census Use Only <div style="border: 1px solid black; padding: 2px;">185</div> <div style="border: 1px solid black; padding: 2px;">186</div>
2. Please specify the number of months, per year, over which the annual salaries of the MAJORITY of the following classes of full-time employees are disbursed.		Months per year
Instructional personnel		
Administrative/clerical employees		
All other salaried employees		

Part II - EMPLOYEES AND PAYROLL

For pay period reported in Part I which included October 15, 1972

Type of employees <small>A person working in more than one of the following categories should be counted only once, in the one in which he works the largest part of his time. Report all student employees as part-time.</small>	Full-time employees		Part-time employees (Including student employees)	
	Number	Payroll amount for pay period checked above (Omit cents)	Number	Payroll amount for pay period checked above (Omit cents)
TOTAL (Sum of items 1 through 6) —→		\$		\$
1. INSTRUCTIONAL STAFF - Employees engaged in teaching and related academic (departmental) research, including teachers at hospitals and agricultural experiment stations and farms.	026	027	028	029
2. HOSPITALS AND CLINICS - All noninstructional employees of hospitals or clinics operated by your institution and serving the general public.	078	079	080	081
3. AGRICULTURAL EXPERIMENT STATIONS AND FARMS - All employees of agricultural experiment stations and farms not reported under Instructional Staff, item 1 above.	098	099	100	101
4. AGRICULTURAL EXTENSION SERVICES - County agricultural and home demonstration agents and all other employees of agricultural extension services not reported under Instructional Staff, item 1 above.	098	099	100	101
5. AUXILIARY ENTERPRISES - Cafeteria, dining hall and residence hall workers, and employees of your institution engaged in other auxiliary activities, such as college bookstores and student unions.	030	031	032	033
6. ALL OTHER - All employees of your institution, including any paid student help, not reported above - i.e., administrative, clerical, and custodial workers, noninstructional employees engaged in organized research, etc.	034	035	036	037

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment
 Report Form, E-2, "Survey of Government Employment,
 State Institutions of Higher Education" (page 2, bottom)

Page 3

Part IV - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES

If your office is unable to provide the information requested in this part, please enter the title and agency address of the official to whom this inquiry should be directed.

OFFICIAL TITLE AND ADDRESS

DEFINITIONS

COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contract.

periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a non-binding memorandum of understanding.

MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organization hold

EMPLOYEE ORGANIZATION - Any association, labor organization, federation or council having as a primary purpose the improvement of wages, hours, and other conditions of employment among public employees.

A. EXTENT OF EMPLOYEE ORGANIZATION - If exact figures on the number of employees of your institution who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.

Number

1. Total number of full-time employees who are members of an employee organization

237

2. Number of full-time employees, by type, who are members of an employee organization

238

a. Instructional staff - As defined in Part II, item 1.

239

b. All other

B. LABOR RELATIONS POLICY - Does your institution engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?

Census Use Only

☐ Yes

☐ No - Skip to C

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1. Please indicate the method which best reflects the labor relations policy of your institution. (If both methods apply, enter a mark in each box.)

Mark (X)

a. Collective negotiations

231

b. Meet and confer discussions

232

2. Enter the number of written agreements, by type, between your institution and employee organizations in effect on October 15, 1972.

Number

a. Contractual agreements

233

b. Memoranda of understanding

234

3. Enter the number of written agreements, by type, that became effective between October 15, 1971 and October 15, 1972.

235

a. Contractual agreements

236

b. Memoranda of understanding

C. WORK STOPPAGES - During the past year (October 15, 1971 to October 15, 1972), has your institution experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?

Census Use Only

☐ No

☐ Yes - How many during this period? . . .

251

D. LABOR/MANAGEMENT RELATIONS OFFICER - Is there a management official of your institution who has daily responsibility for the conduct of management/labor relations (e.g., Personnel Director, Employee Relations Director, Labor Relations Director, etc.)?

TITLE AND ADDRESS OF MANAGEMENT OFFICIAL

☐ No

☐ Yes

FORM E-2 (10-20-71)

USCOMM-DC

1972 CENSUS OF GOVERNMENTS
Phase 3. Governmental Employment
Report Form, E-2, "Survey of Government Employment,
State Institutions of Higher Education" (page 3)

Part III - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

Item	Number of full-time employees, October 1972	
	Full-time instructional staff	Other full-time employees
	200	215
A. TOTAL FULL-TIME EMPLOYEES - Same as full-time number reported in Part II		
B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Enter below the number of full-time employees having the specified types of retirement coverage to which the State contributes. (Treat contributions of your institution as State amounts.) Each employee should be counted in only one of the categories listed. With one type of coverage only:	201	216
1. Federal Social Security System (OASDHI) only		
	202	217
2. A State-administered retirement system only		
	203	218
3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by the State or the institution)		
	204	219
With dual coverage:		
4. Both a State-administered retirement system and OASDHI		
	205	220
5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by the State or the institution) and OASDHI		
	206	221
C. TOTAL FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Sum of items B1 to B5		
	207	222
D. FULL-TIME EMPLOYEES WITHOUT RETIREMENT COVERAGE - A minus C		
	209	224
E. OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by the State or the institution. Exclude coverage provided by retirement benefits reported in B above.		
1. Health, hospital or disability insurance		
	210	225
2. Life insurance		
	211	226
F. FULL-TIME EMPLOYEES WITHOUT HEALTH, HOSPITAL OR DISABILITY INSURANCE - A minus E1		
	212	227
G. FULL-TIME EMPLOYEES WITHOUT LIFE INSURANCE - A minus E2		

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-3, "Survey of Government Employment, Local Agencies"

(page 1)

O.M.B. No. 041-S71072; Approval Expires July 31, 1973

Data supplied by		FORM E-3 (11-2-71)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
Name		1972 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT LOCAL AGENCIES In correspondence pertaining to this report, please refer to the Census File number above your address	
Title			
Official address (Number and street, city, State, ZIP code)			
Telephone		(Please correct any error in name and address including ZIP code)	
Area code	Number	Extension	TO: Bureau of the Census Governments Division Washington, D.C. 20233

Dear Sir:

One major phase of the 1972 Census of Governments involves the collection of basic facts on public employment. We are writing to obtain the necessary information requested on this form concerning employees and payrolls of your agency as of mid-October 1972. The published results of this census are widely used by government officials, educators, civic and research organizations, and the general public.

We shall be grateful if you will fill out the form and return the addressed copy in the enclosed preaddressed, postage-paid envelope. Prompt and accurate completion of the form will save further effort and correspondence.

Your assistance in this important survey will be greatly appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

Please complete form on reverse side

☆ GPO: 1972 435-317

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-3, "Survey of Government Employment, Local Agencies"

(page 2, top)

Page 2

DEFINITIONS AND INSTRUCTIONS

NUMBER OF EMPLOYEES - Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. **Exclude** any employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees. **Include** any officials paid on a salary basis, by fees or commissions, on a per meeting basis, or flat sum quarterly, semi-annually, or annually.

FULL-TIME EMPLOYEES - Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. **Include** any full-time temporary or seasonal employees.

PART-TIME EMPLOYEES - Persons employed during this pay period on a part-time basis. **Include** those daily or hourly employees usually engaged for less than the regular

full-time workweek, as well as any part-time paid officials. **Exclude** here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees, or commissions earned during (or applicable to) this pay period, by employees as defined below. **Do not** deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on a timing basis which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval.

IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK

Part I - PAYROLL INTERVAL

Report data for the pay period which included October 15, 1972

How frequently are employees of this agency paid for their services?

1. Full-time employees (all or most)

("X" one box only)

☐ Monthly

☐ Twice a month

☐ Each two weeks

☐ Weekly

2. Part-time employees (all or most)

("X" one box only)

☐ Monthly

☐ Twice a month

☐ Each two weeks

☐ Weekly

Census Use Only

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Part II - EMPLOYEES AND PAYROLL

For pay period reported in Part I which included October 15, 1972

Type of employees	Number of employees	Payroll amount (Omit cents)
A. FULL-TIME EMPLOYEES - Report payroll amount for the pay period checked above.		\$
B. PART-TIME EMPLOYEES - Report payroll amount for the pay period checked above		

Part III - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

Item	Number of full-time employees, October 1972
A. TOTAL FULL-TIME EMPLOYEES - Same as full-time number reported in Part II	215
B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Enter below the number of full-time employees having the specified types of retirement coverage to which your agency contributes. State and local retirement systems are intended to cover plans which are supported by your agency directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed.	216
With one type of coverage only:	
1. Federal Social Security System (OASDHI) only	217
2. A State-administered retirement system or a locally administered retirement system only	218
3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by your agency)	219
With dual coverage:	
4. Both a State-administered retirement system or a locally administered retirement system and OASDHI	220
5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by your agency) and OASDHI	221

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-3, "Survey of Government Employment, Local Agencies"

(page 2, bottom)

C. TOTAL FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE – Sum of items B1 to B5	221
D. FULL-TIME EMPLOYEES WITHOUT RETIREMENT COVERAGE – A minus C	222
E. OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES – Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by your agency. Exclude coverage provided by retirement benefits reported in B above.	224
1. Health, hospital or disability insurance	225
2. Life insurance	226
F. FULL-TIME EMPLOYEES WITHOUT HEALTH, HOSPITAL OR DISABILITY INSURANCE – A minus E1	227
G. FULL-TIME EMPLOYEES WITHOUT LIFE INSURANCE – A minus E2	227
Part IV – EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES	
<p>If your office is unable to provide the information requested in this part, please enter the title and agency address of the official to whom this inquiry should be directed.</p>	<p>OFFICIAL TITLE AND ADDRESS</p>
DEFINITIONS	
<p>COLLECTIVE NEGOTIATIONS – The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contract.</p>	
<p>MEET AND CONFER DISCUSSIONS – The method of determining conditions of employment whereby the representatives of the employer and employee organization hold periodic discussions to seek agreement of matters within the scope of representation. Any written agreement reached is in the form of a non-binding memorandum of understanding.</p>	
<p>EMPLOYEE ORGANIZATION – Any association, labor organization, federation or council having as a primary purpose the improvement of wages, hours, and other conditions of employment among public employees.</p>	
<p>A. EXTENT OF EMPLOYEE ORGANIZATION – Enter the total number of full-time employees who are members of an employee organization. If exact figures on the number of employees of your agency who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.</p>	<p>Number</p> <p>237</p>
<p>B. LABOR RELATIONS POLICY – Does your agency engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No – Skip to C</p>	<p>Census Use Only</p> <p>238</p>
<p>1. Please indicate the method which best reflects the labor relations policy of your agency. (If both methods apply, enter a mark in each box.)</p> <p>a. Collective negotiations</p>	<p>Mark (X)</p> <p>231</p>
<p>b. Meet and confer discussions</p>	<p>232</p>
<p>2. Enter the number of written agreements, by type, between your agency and employee organizations in effect on October 15, 1972.</p> <p>a. Contractual agreements</p>	<p>Number</p> <p>233</p>
<p>b. Memoranda of understanding</p>	<p>234</p>
<p>3. Enter the number of written agreements, by type, that become effective between October 15, 1971 and October 15, 1972.</p> <p>a. Contractual agreements</p>	<p>235</p>
<p>b. Memoranda of understanding</p>	<p>236</p>
<p>C. WORK STOPPAGES – During the past year (October 15, 1971 to October 15, 1972), has your agency experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes – How many during this period? . . .</p>	<p>Census Use Only</p> <p>251</p>
<p>D. LABOR/MANAGEMENT RELATIONS OFFICER – Is there a management official of your agency or government who has daily responsibility for the conduct of management/labor relations (e.g. Personnel Director, Employee Relations Director, Labor Relations Director, etc.)?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes</p>	<p>TITLE AND ADDRESS OF MANAGEMENT OFFICIAL</p>

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-4, "Survey of Government Employment, Municipalities and Counties"

(page 2, top)

Page 2

DEFINITIONS AND INSTRUCTIONS

NUMBER OF EMPLOYEES - Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. **Exclude** any school system employees, employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees. **Include** any officials paid on a salary basis, by fees or commissions, on a per meeting basis, or a flat sum quarterly, semi-annually, or annually.

FULL-TIME EMPLOYEES - Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. **Include** any full-time temporary or seasonal employees.

PART-TIME EMPLOYEES - Persons employed during this pay period on a part-time basis. **Include** those daily or

hourly employees usually engaged for less than the regular full-time workweek, as well as any part-time paid officials. **Exclude** here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees, or commissions earned during (or applicable to) this pay period, by employees as defined below. **Do not** deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on a timing basis which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval.

IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK

Part I - PAYROLL INTERVAL

Report data for the pay period which included October 15, 1972

How frequently are employees of this government paid for their services?

1. Full-time employees (all or most)
("X" one box only)

☐ Monthly

☐ Twice a month

☐ Each two weeks

☐ Weekly

2. Part-time employees (all or most)
("X" one box only)

☐ Monthly

☐ Twice a month

☐ Each two weeks

☐ Weekly

CENSUS USE ONLY

185

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Part II - TOTAL EMPLOYEES AND PAYROLL

For pay period reported in Part I which included October 15, 1972

Function <i>A person working in more than one of the following functions should be counted only once, in the one in which he works the largest part of his time. Note that school systems are excluded from the scope of this inquiry.</i>	Full-time employees		Part-time employees	
	Number	Payroll amount for pay period marked above (Omit cents)	Number	Payroll amount for pay period marked above (Omit cents)
TOTAL (Sum of items 1 through 22) →		\$		\$
1. FINANCIAL ADMINISTRATION - Treasurer's office, auditor or comptroller's office, tax assessing, tax billing and collection, budgeting, purchasing, central accounting offices and similar financial administration.	038	039	040	041
2. GENERAL CONTROL - Council, board of supervisors or commissioners, and central administrative officers and agencies such as manager or mayor, clerk, recorder, legal staff, and central personnel or planning agency. Include also all judicial officers and employees (judges, magistrates, bailiffs, etc.) paid by your government. <i>Exclude financial activities reported at item 1.</i>	042	043	044	045
3. STREETS AND HIGHWAYS - Maintenance, repair, construction and administration of streets, alleys, sidewalks, roads, highways and bridges. <i>Street cleaning and sewer employees should be reported at items 7 and 8.</i>	046	047	048	049
4. PUBLIC WELFARE - Maintenance of homes and other institutions for the needy, administration of public assistance, social workers, etc. <i>Hospital and sanatorium employees should be reported at item 11.</i>	050	051	052	053
5. POLICE PROTECTION - Police Department, Sheriff's and constable's office, coroner, etc. Include technical and clerical employee's engaged in police activities. <i>Report paid school-crossing guards under part-time employees.</i>	054	055	056	057
6. FIRE PROTECTION - Include clerical as well as uniformed force. Count paid volunteer firemen as part-time employees, but exclude unpaid volunteers. <i>Report any forest fire protection activities at item 16.</i>	058	059	060	061
7. STREET CLEANING AND REFUSE COLLECTION - Street cleaning, garbage and refuse collection and disposal.	062	063	064	065
8. SEWERS AND SEWAGE DISPOSAL - Provision, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants.	066	067	068	069
9. PARKS AND RECREATION - Parks, playgrounds, swimming pools, auditoriums, museums, marinas, zoo, etc.	070	071	072	073

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-4, "Survey of Government Employment Municipalities and Counties"
(page 2, bottom)

10. HEALTH —Public health services, out-patient clinics, visiting nurses, food and sanitary inspections, etc.	074	075	076	077
11. HOSPITALS AND SANITORIUMS —Institutions for in-patient medical care. Include all paid student help. Do not include as payroll amounts the value of quarters and subsistence furnished to employees.	078	079	080	081
12. WATER SUPPLY SYSTEM —Public water supply system owned and operated by your government.	082	083	084	085
13. ELECTRIC POWER SYSTEM —Public electric power supply or distribution system owned and operated by your government.	086	087	088	089
14. GAS SUPPLY SYSTEM —Public gas supply or distribution system owned and operated by your government.	090	091	092	093
15. TRANSIT SYSTEM —Rapid transit system (buses, trolleys, etc.) owned and operated by your government.	094	095	096	097
16. NATURAL RESOURCES —Agriculture, forestry, forest fire protection, irrigation, drainage, flood control, etc.	098	099	100	101
17. CORRECTION —Jails, reformatories, detention homes, and probation activities.	102	103	104	105
18. LIBRARIES —Public libraries operated by your government.	106	107	108	109
19. AIRPORT —Airport and air terminal facilities owned and operated by your government.	110	111	112	113
20. WATER TRANSPORTATION AND TERMINAL FACILITIES —Docks, wharves, and related warehouses owned and operated by your government. <i>Facilities for pleasure boats only should be reported at item 9.</i>	114	115	116	117
21. URBAN RENEWAL AND COMMUNITY REDEVELOPMENT —Slum clearance and redevelopment and any housing projects of your government.	118	119	120	121
22. ALL OTHER —All employees of your government and its agencies, not reported above except for any school system employees and payrolls. (However, county governments should include here any employment for county supervision of public school districts.) Include employees concerned with elections and voter registration, protective inspection (building, electrical, etc.) and other activities not elsewhere covered.	122	123	124	125

Part III – RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

Item	Number of full-time employees, October 1972
A. TOTAL FULL-TIME EMPLOYEES – Same as full-time number reported in Part II	215
B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE – Enter below the number of full-time employees having the specified types of retirement coverage to which your government contributes. State and local retirement systems are intended to cover plans which are supported by your government directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed.	216
With one type of coverage only:	
1. Federal Social Security System (OASDHI) only	
2. A State-administered retirement system or a locally administered retirement system only	217
3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by your government)	218
With dual coverage:	
4. Both a State-administered retirement system or a locally administered retirement system and OASDHI	219
5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by your government) and OASDHI	220
C. TOTAL FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE – Sum of items B1 to B5	221
D. FULL-TIME EMPLOYEES WITHOUT RETIREMENT COVERAGE – A minus C	222

FORM E-4 (11-3-71)

Please continue on page 3

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-4, "Survey of Government Employment, Municipalities and Counties"

(page 3)

Page 3

Part III - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES - Continued	
Item	Number of full-time employees, October 1972
E. OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by your government. Exclude coverage provided by retirement benefits reported in B above.	224
1. Health, hospital or disability insurance	
2. Life insurance	225
F. FULL-TIME EMPLOYEES WITHOUT HEALTH, HOSPITAL OR DISABILITY INSURANCE - A minus E1	226
G. FULL-TIME EMPLOYEES WITHOUT LIFE INSURANCE - A minus E2	227
Part IV - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES	
<p>If your office is unable to provide the information requested in this part, please enter the title and agency address of the official to whom this inquiry should be directed.</p> <p>OFFICIAL TITLE AND ADDRESS</p>	
<p>DEFINITIONS</p> <p>COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contract.</p> <p>MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organization hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a non-binding memorandum of understanding.</p> <p>EMPLOYEE ORGANIZATION - Any association, labor organization, federation or council having as a primary purpose the improvement of wages, hours, and other conditions of employment among public employees.</p>	
A. EXTENT OF EMPLOYEE ORGANIZATION - If exact figures on the number of employees of your government who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.	Number
1. Total number of full-time employees who are members of an employee organization. Exclude education employees.	237
2. Number of full-time employees, in each of the selected functions listed, who are members of an employee organization. (Refer to part II for definitions of the functions.)	
a. Streets and highways	240
b. Public welfare	241
c. Police protection	242
d. Fire protection	243
e. Street cleaning and refuse collection	244
f. Hospitals	245
B. LABOR RELATIONS POLICY - Does your government engage in collective negotiations or meet and confer discussions with employee organizations (exclude such organizations representing education employees only) for the purpose of reaching agreement on conditions of employment?	Census Use Only
<input type="checkbox"/> Yes <input type="checkbox"/> No - Skip to C	238
1. Please indicate the method which best reflects the labor relations policy of your government. (If both methods apply, enter a mark in each box.)	Mark (X)
a. Collective negotiations	231
b. Meet and confer discussions	232
2. Enter the number of written agreements, by type, between your government and employee organizations in effect on October 15, 1972. Exclude agreements covering education employees only.	Number
a. Contractual agreements	233
b. Memoranda of understanding	234
3. Enter the number of written agreements, by type, that became effective between October 15, 1971 and October 15, 1972. Exclude agreements covering education employees only.	
a. Contractual agreements	235
b. Memoranda of understanding	236
C. WORK STOPPAGES - During the past year (October 15, 1971 to October 15, 1972), has your government experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?	Census Use Only
<input type="checkbox"/> No <input type="checkbox"/> Yes - How many during this period? ...	251
D. LABOR/MANAGEMENT RELATIONS OFFICER - Is there a management official of your government who has daily responsibility for the conduct of management/labor relations (e.g. Personnel Director, Employee Relations Director, Labor Relations Director, etc.)?	TITLE AND ADDRESS OF MANAGEMENT OFFICIAL
<input type="checkbox"/> No <input type="checkbox"/> Yes	

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-6, "Survey of Government Employment, "School Systems"

(page 1)

O.M.B. No. 041-S71070; Approval Expires July 31, 1973

Name of school system	FORM E-6 (11-4-71)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
County	1972 CENSUS OF GOVERNMENTS SURVEY OF GOVERNMENT EMPLOYMENT SCHOOL SYSTEMS	
State	In correspondence pertaining to this report, please refer to the Census File number above your address	
DATA SUPPLIED BY		
Name		
Title		
Official address (Number and street, city, State, ZIP code)		
(Please correct any error in name and address including ZIP code)		
Telephone	TO: Bureau of the Census Governments Division Washington, D.C. 20233	
Area code	Number	Extension

URGENT - THIRD REQUEST - If report was mailed in
past 10 days, please disregard this report.

Dear Sir:

One major phase of the 1972 Census of Governments involves the collection of basic facts on public employment. We are writing to obtain the necessary information requested on this form concerning employees and payrolls of your school system as of mid-October 1972. The published results of this census are widely used by government officials, educators, civic and research organizations, and the general public.

We shall be grateful if you will fill out the form and return the addressed copy in the enclosed preaddressed, postage-paid envelope. Prompt and accurate completion of the form will save further effort and correspondence.

Your assistance in this important survey will be greatly appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

DEFINITIONS AND INSTRUCTIONS

services performed in the indicated pay period, including any persons in a paid leave status, but excluding any employees on unpaid leave. Include as part-time, school board members or school trustees paid on a per meeting basis or a flat sum quarterly, semiannually, or annually. Exclude school board members or school trustees who serve without compensation, and any persons providing school bus service on a contract basis rather than as employees of the school system.

FULL-TIME EMPLOYEES - Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. Include substitute teachers who worked full time during this pay period. Exclude here and report as part-time, any employees working on a part-time basis (e.g., bus drivers), even if their employment is regular rather than intermittent or temporary.

hourly employees usually engaged for less than the regular full-time workweek, as well as any part-time intermittent employees engaged during this period. Exclude here, and report as full-time, temporary or seasonal employees working on a full-time basis during this pay period.

PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees or commissions earned during (or applicable to) this pay period, by employees as defined below. Do not deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on a timing basis which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval.

IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK

Please complete form on reverse side

☆ GPO: 1972 435-319

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-6, "Survey of Government Employment, School Systems"

(page 2, top)

Part I - PAYROLL INTERVAL Report data for the pay period which included October 15, 1972				
1. How frequently are employees of this school system paid for their services? <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> 1. Full-time employees (all or most) ("X" one box only) <input type="checkbox"/> Monthly <input type="checkbox"/> Each two weeks <input type="checkbox"/> Twice a month <input type="checkbox"/> Weekly </div> <div style="width: 45%;"> 2. Part-time employees (all or most) ("X" one box only) <input type="checkbox"/> Monthly <input type="checkbox"/> Each two weeks <input type="checkbox"/> Twice a month <input type="checkbox"/> Weekly </div> </div>				Census Use Only 185 186
2. Please specify the number of months, per year, over which the annual salaries of the MAJORITY of the following classes of FULL-TIME employees are disbursed.				Months per year
Instructional personnel				
Administrative/clerical employees				
All other salaried employees				
Part II - EMPLOYEES AND PAYROLL For pay period reported in Part I which included October 15, 1972				
A. ELEMENTARY AND SECONDARY EDUCATION - Report here all employees of your school system except those concerned solely with college grades (above grade 12), who are to be reported in item B below.				
Type of employee <small>A person working in more than one of the categories should be counted only once - in the one in which he works the largest part of his time. Report paid student help as part-time.</small>	Full-time employees		Part-time employees	
	Number	Payroll amount for pay period marked above (Omit cents)	Number	Payroll amount for pay period marked above (Omit cents)
TOTAL (Sum of items 1 through 5) →		\$		\$
1. INSTRUCTIONAL PERSONNEL - Teachers, principals, supervisors of instruction, school librarians, guidance and psychological personnel.	#10	#11	#12	#13
2. ADMINISTRATIVE AND CLERICAL PERSONNEL - Superintendents, business officers, attendance officers, and all secretarial and clerical employees. Also report here any school board members or school trustees who receive compensation for their services.	#14	#15	#16	#17
3. PLANT OPERATION AND MAINTENANCE PERSONNEL - Custodians, janitors, engineers, firemen, and plant maintenance employees such as gardeners, painters, and plumbers. Exclude contractors and employees of contractors.	#18	#19	#20	#21
4. OTHER FULL-TIME SCHOOL EMPLOYEES NOT REPORTED ABOVE - Including full-time health personnel.	#22	#23		
5. OTHER PART-TIME SCHOOL EMPLOYEES - Lunchroom and cafeteria employees, bus drivers, and bus maintenance workers on the school system payroll (exclude contractors and employees of contractors); health and recreational personnel; any neighborhood youth corps students employed by the school system under the Economic Opportunity act; and any other part-time school system employees not covered above.			#24	#25
B. COLLEGE GRADE EDUCATION - Report here employees engaged solely in college-level (above grade 12) activities.				
Type of employee <small>A person working in more than one of the categories should be counted only once - in the one in which he works the largest part of his time. Report paid student help as part-time.</small>	Full-time employees		Part-time employees	
	Number	Payroll amount for pay period marked above (Omit cents)	Number	Payroll amount for pay period marked above (Omit cents)
TOTAL (Sum of items 1 through 3) →		\$		\$

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-6, "Survey of Government Employment, School Systems"

(page 2, bottom)

1. INSTRUCTIONAL STAFF - Employees engaged in teaching and related academic (departmental) research, including teachers at hospitals and agricultural experiment stations and farms.	Ø26	Ø27	Ø28	Ø29
2. AUXILIARY ENTERPRISES - Cafeteria, dining hall, and employees of your institution engaged in other auxiliary activities, such as college bookstores and student unions.	Ø30	Ø31	Ø32	Ø33
3. ALL OTHER - All employees of your institution (including any paid student help) not reported above - i.e., administrative, clerical, and custodial workers, health personnel, noninstructional employees engaged in organized research, etc.	Ø34	Ø35	Ø36	Ø37

Part III - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES

Item	Number of full-time employees, October 1972	
	Full-time instructional staff	Other full-time employees
A. TOTAL FULL-TIME EMPLOYEES - Same as full-time number reported in Part II, Sections A and B.	200	215
B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Enter below the number of full-time employees having the specified types of retirement coverage to which your school system contributes. State and local retirement systems are intended to cover plans which are supported by your government directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed. With one type of coverage only: 1. Federal Social Security System (OASDHI) only	201	216
2. A State-administered retirement system or a locally administered retirement system only	202	217
3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by the school system)	203	218
With dual coverage: 4. Both a State-administered retirement system or a locally administered retirement system and OASDHI	204	219
5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by the school system) and OASDHI	205	220
C. TOTAL FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Sum of items B1 to B5	206	221
D. FULL-TIME EMPLOYEES WITHOUT RETIREMENT COVERAGE - A minus C	207	222
E. OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by the school system. Exclude coverage provided by retirement benefits reported in B above. 1. Health, hospital or disability insurance	209	224
2. Life insurance	210	225
F. FULL-TIME EMPLOYEES WITHOUT HEALTH, HOSPITAL OR DISABILITY INSURANCE - A minus E1	211	226
G. FULL-TIME EMPLOYEES WITHOUT LIFE INSURANCE - A minus E2	212	227

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

Report Form, E-6, "Survey of Government Employment, School Systems"

(page 3)

Page 3

Part IV - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES

If your office is unable to provide the information requested in this part, please enter the title and address of the official to whom this inquiry should be directed.

OFFICIAL TITLE AND ADDRESS

DEFINITIONS

COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contract.

periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a non-binding memorandum of understanding.

MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organization hold

EMPLOYEE ORGANIZATION - Any association, labor organization, federation or council having as a primary purpose the improvement of wages, hours, and other conditions of employment among public employees.

A. EXTENT OF EMPLOYEE ORGANIZATION - If exact figures on the number of employees of your school system who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.

Number

1. Total number of full-time employees who are members of an employee organization.

237

2. Number of full-time employees, by type, who are members of an employee organization.

238

a. Instructional staff - As defined in Part II

239

b. All other

B. LABOR RELATIONS POLICY - Does your school system engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?

Census Use Only

☐ Yes

☐ No - Skip to C

230

1. Please indicate the method which best reflects the labor relations policy of your school system. (If both methods apply, enter a mark in each box.)

Mark (X)

a. Collective negotiations

231

b. Meet and confer discussions

232

2. Enter the number of written agreements, by type, between your school system and employee organizations in effect on October 15, 1972.

Number

a. Contractual agreements

233

b. Memoranda of understanding

234

3. Enter the number of written agreements, by type, that become effective between October 15, 1971 and October 15, 1972.

235

a. Contractual agreements

236

b. Memoranda of understanding

C. WORK STOPPAGES - During the past year (October 15, 1971 to October 15, 1972), has your school system experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?

Census Use Only

☐ No

☐ Yes - How many during this period? . . .

251

D. LABOR/MANAGEMENT RELATIONS OFFICER - Is there a management official of your school system who has daily responsibility for the conduct of management/labor relations (e.g., Personnel Director, Employee Relations Director, Labor Relations Director, etc.)?

TITLE AND ADDRESS OF MANAGEMENT OFFICIAL

☐ No

☐ Yes

1

1972 CENSUS OF GOVERNMENTS
Phase 3. Governmental Employment
EX-C, Cover Letter (similar form EX-D was also used)

EX-C (8-72)



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

IMPORTANT

TO LOCAL GOVERNMENT OFFICIALS:

This message is being mailed to you by the U. S. Bureau of the Census at the request of the undersigned organizations. All of us have a strong interest in the early and successful completion of the 1972 Census of Governments now in process.

This periodic census is, in the fullest sense, a joint Federal-State-local undertaking. It assembles information that is needed at every level of government, as well as by the general public. Moreover, the reliability and promptness of findings from the Census of Governments depend upon the cooperative efforts of many thousands of public officials throughout the Nation.

The enclosed Census of Governments questionnaire asks for information on the employment of your government. We earnestly hope that you will give this inquiry prompt attention and that you will return an accurate report for your government as soon as possible. Please accept our appreciation in advance for your cooperation in this important matter.

Sincerely,

THE COUNCIL OF STATE GOVERNMENTS
Speaker Ray S. Smith, Jr., Chairman

THE INTERNATIONAL CITY MANAGEMENT ASSOCIATION
Mark E. Keane, Executive Director

THE PUBLIC PERSONNEL ASSOCIATION
Eugene Berrodin, Executive Director

THE NATIONAL ASSOCIATION OF COUNTIES
Bernard F. Hillenbrand, Executive Director

THE NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS
Edwin W. Beach, President

THE NATIONAL LEAGUE OF CITIES
Patrick Healy, Executive Director

THE NATIONAL LEGISLATIVE CONFERENCE
Speaker William R. Ratchford, President

THE NATIONAL MUNICIPAL LEAGUE
William N. Cassella, Jr., Executive Director

THE U.S. CONFERENCE OF MAYORS
John J. Gunther, Executive Director

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment

BLS 3006, Work Stoppages Report

(front)

BLS 3006

Budget Bureau No. 44-R1397

WORK STOPPAGES REPORT
GovernmentU.S. DEPARTMENT OF LABOR
BUREAU OF LABOR STATISTICS
WASHINGTON, D.C. 20212

No. _____

This request for information relates to:

1. Government Department, Agency, or Installation				
Name:		Address:		
Facility where stoppage occurred (name if different from above):*		Address:		
Level (check one): <input type="checkbox"/> Federal <input type="checkbox"/> Municipality <input type="checkbox"/> School district <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other (specify) _____				
Function (check one): <input type="checkbox"/> Administrative services <input type="checkbox"/> Sanitation services <input type="checkbox"/> Hospitals and health services <input type="checkbox"/> Welfare services <input type="checkbox"/> Education <input type="checkbox"/> Transportation and allied facilities <input type="checkbox"/> Law enforcement and correction <input type="checkbox"/> Streets and highways <input type="checkbox"/> Other utilities <input type="checkbox"/> Fire protection <input type="checkbox"/> Parks, recreation, libraries, etc. <input type="checkbox"/> Other (specify) _____				
2. Union or Association				
Name:		Local no.	Affiliation:	Did the organization call or support the work stoppage?
Address:			<input type="checkbox"/> AFL-CIO <input type="checkbox"/> Other union <input type="checkbox"/> Employee association	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No information
Does this organization have official recognition? <input type="checkbox"/> Yes <input type="checkbox"/> No				
3. Dates of Stoppage and Workweek				
Stoppage began on:	Settlement reached on:	Settlement ratified on:	Employees returned to work on:	Scheduled workweek prior to stoppage— Days _____ Hours _____
4. Employees Affected				
Total employees idled at least one full shift or day _____ (IMPORTANT - Include all employees directly involved in the stoppage and employees made idle by lack of work in the same facilities or by observance of picket lines. If exact figures are not available, please provide estimate.)				
Did the number idled change significantly during the stoppage? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "yes" please enter changes in number idled and dates of changes on reverse side of this form.)				
Occupational classification (check one or more): <input type="checkbox"/> Teachers <input type="checkbox"/> Policemen <input type="checkbox"/> Other blue collar and manual <input type="checkbox"/> Nurses <input type="checkbox"/> Firemen <input type="checkbox"/> Other (specify) _____ <input type="checkbox"/> Other professional and technical employees <input type="checkbox"/> Sanitation men <input type="checkbox"/> Clerical <input type="checkbox"/> Craftsmen (specify) _____				
5. Agreement Information				
Stoppage occurred (check one): <input type="checkbox"/> In attempting to obtain recognition <input type="checkbox"/> During agreement term (change in terms not involved) <input type="checkbox"/> No formal agreement involved <input type="checkbox"/> In negotiating first agreement <input type="checkbox"/> In renegotiating agreement (expiration or reopening) <input type="checkbox"/> Other (specify) _____				
Major issues in dispute in order of importance:				
Did employees return to work <input type="checkbox"/> voluntarily, or <input type="checkbox"/> under the terms of a court order or injunction?				
Did agreement to return to work include a procedure for handling any unsettled major issues involved in the stoppage (e.g., by submittal to arbitration or factfinding)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, note issues and procedures agreed upon on reverse side of this form.				
Did a government agency, or private individual, or organization assist in arranging the return to work? (Check one or more): <input type="checkbox"/> Federal <input type="checkbox"/> State <input type="checkbox"/> Local <input type="checkbox"/> Private <input type="checkbox"/> None Please identify government agency				
Signature of person making report:		Title:	Department or organization:	Date:

* If more than one facility was involved, please enter information on reverse side of this form. Also use reverse side for clarifying remarks, particularly on nature of stoppage (mass sick leave, or resignations, etc).

1972 CENSUS OF GOVERNMENTS

Phase 3. Governmental Employment BLS 3006 (Supp.), Work Stoppages Report, Supplement

BLS 3006 (Supp.)

Budget Bureau No. 44-R1397

WORK STOPPAGES REPORT Government Supplement

U.S. DEPARTMENT OF LABOR
BUREAU OF LABOR STATISTICS
WASHINGTON, D.C. 20212

No. _____

This request for information relates to:

Dear Sir:

To eliminate duplication of reporting on government work stoppages, the Bureau of Labor Statistics has agreed to provide information to the Bureau of the Census for its 1972 Census of Governments by supplementing our information with the two questions contained on this form.

We would appreciate your cooperation in this joint collection of information by completing our regular form and these supplemental questions and returning them in the self-addressed envelope.

Sincerely yours,

Geoffrey H. Moore
GEOFFREY H. MOORE
Commissioner

A. Employees Affected (Applicable only to schools and institutions of higher education)

If instructional and non-instructional employees participated in the work stoppage, please provide numbers involved:

Instructional personnel _____
Non-instructional personnel _____

B. Method of Resolution (Applicable to all respondents)

Please indicate below the final method used to resolve this dispute (check one):

- | | |
|---|---|
| <input type="checkbox"/> Injunction (court order) | <input type="checkbox"/> Mediation (conciliation) |
| <input type="checkbox"/> Compulsory arbitration | <input type="checkbox"/> Fact-finding |
| <input type="checkbox"/> Voluntary arbitration | <input type="checkbox"/> Other (specify) |

Definitions ----- Arbitration: A method of settling disputes through recourse to an impartial third party whose decision is final and binding, or advisory in certain circumstances. Arbitration is compulsory if required by law and voluntary when both parties agree to submit issues in dispute to arbitration.

Fact-finding: Investigation by an individual, panel, or board to report the facts in a labor dispute. The fact-finder(s), agreed upon by the parties or appointed under government authority, may have the authority to make recommendations for settlement.

Mediation (conciliation): An attempt by a third party to help in the settlement of a labor dispute. The mediator may interpret, suggest and advise, but does not make recommendations.

Signature and title of person making report

Date

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)
Report Form, F-29, "Survey of Local Government Finances and Employment,
Major Special Agencies" (page 1)

Form Approved: O.M.B. No. 41-571065

Data supplied by				FORM F-29 (11-9-71)		1972 CENSUS OF GOVERNMENTS U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name				SURVEY OF LOCAL GOVERNMENT FINANCES AND EMPLOYMENT MAJOR SPECIAL AGENCIES			
Title				In correspondence pertaining to this report, please refer to the Census File number above your address.			
Telephone →	Area code	Number	Extension				
Ending date of fiscal year covered by this report (Please provide data for your agency's fiscal year that ended between July 1, 1971 and June 30, 1972, and specify the ending date): _____ Month Day Year				(Please correct any error in name and address including ZIP code) TO: Bureau of the Census Governments Division Washington, D.C. 20233			
				V98			

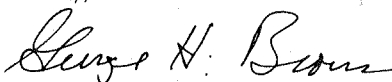
Dear Sir:

A Census of Governments is conducted each 5 years to provide statistics on various subjects, including the finances and employment of local governments throughout the Nation. The published results of this census are widely used by government officials, educators, civic and research organizations, and the general public.

Will you, therefore, please fill out this questionnaire as soon as possible and return the addressed copy in the enclosed preaddressed, postage-paid envelope. The extra copy is for your files.

Your assistance will be very much appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

Part I - FINANCES

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part and all related definitions and instructions.

Note especially:

1. Please report figures for your agency's fiscal year that ended between July 1, 1971, and June 30, 1972, and enter the closing date of the reported fiscal year in the space provided above.

2. Please report amounts covering all funds and accounts of your agency (except for any employee-retirement fund administered by your agency), net of interfund transactions.

Include bond redemption and construction or development funds, as well as current funds.

3. As this form is used for various kinds of agencies, some of the items may not apply to your agency. However, read carefully the definition of each item to determine whether it applies to any of your agency's transactions.

4. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)
Report Form, F-29, "Survey of Local Government Finances and Employment,
Major Special Agencies" (page 2, top)

Page 2

Section I - REVENUE				
Item	Amount (Omit cents)	Item	Amount (Omit cents)	
1. UTILITY SALES REVENUE - Gross receipts of any water, electric, gas, or transit systems operated by your agency, from utility sales and charges.	A91	6. REVENUE FROM OTHER LOCAL GOVERNMENTS - Amounts received from the city, county, or other local governments on a reimbursement, rental, or cost-sharing basis, or as lump-sum appropriations. Report in item 3 property taxes collected for you by other local governments. (Specify major items below.)	D--	
a. Water supply system		a.		
b. Electric power system	A92	b.		
c. Gas supply system	A93	c. Other		
d. Transit or bus system	A94	Total, items 6a through 6c		
2. OTHER CURRENT CHARGES - Receipts from sales, rentals, tolls, fees, or other charges for commodities and services except utility services as covered above. Report in items 5 and 6 amounts received from the State or from other local governments. (Specify major items below.)		7. REVENUE FROM FEDERAL GOVERNMENT - Any amounts received directly from the Federal Government (exclude loans). (Specify major items below.)	B--	
a.		a.		
b.		b.		
c. Other		c. Other		
Total, items 2a through 2c		Total, items 7a through 7c		
3. PROPERTY TAXES - Total amount received from any taxes levied by your agency on property, measured by value. Include amounts collected for you by other local governments. Report total receipts during the fiscal year from all levies for all funds, including current and delinquent amounts, penalties, and interest. However, any receipts of State-imposed taxes are to be reported in item 5.	T81	8. RECEIPTS FROM SALE OF PROPERTY - Amounts from sale of realty, other than tax sales (which should be included in item 3).	U11	
4. SPECIAL ASSESSMENTS - Receipts from owners of property benefited by construction of specific improvements (sewers, highways, water mains, irrigation ditches, etc.), based on area, front footage or other measures of assumed benefit. Report in item 2 assessments for maintenance and current services, and in item 3 taxes based on assessed valuation.	U81	9. INTEREST EARNINGS - Interest received on all deposits and investment holdings of your agency, excluding only earnings of any employee pension fund.	U29	
5. REVENUE FROM STATE GOVERNMENT - Amounts received as grants (including any Federal aid distributed by the State), shares of State taxes, or as reimbursement for services performed for the State. Report direct Federal aid in item 7. Exclude loans. (Specify major items below.)	C--	10. MISCELLANEOUS OTHER REVENUE - Revenue not covered by items 1 through 9 above. Do not include (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or accounts of your agency, or (4) employee contributions to, and interest earnings of, any employee pension fund. (Specify major items below.)	U99	
a.		a.		
b.		b.		
c. Other		c. Other		
Total, items 5a through 5c		Total, items 10a through 10c		
Section IIA - EXPENDITURE, BY PURPOSE AND TYPE				
Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.				
Column (a) - All amounts for current operations, including maintenance and repair, and payments to other governments (called for also in Section IIC).				
Columns (b), (c) and (d) - All capital outlay, including such expenditures from current funds as well as from bond proceeds, special assessments and other special funds.				
Column (d) - Report spending for new structures or other improvements, additions, replacements, and major alterations.				
Purpose	Current (All except capital outlay; Omit cents)	Capital outlay (Omit cents)		
	(a)	Purchase of equipment (Replacements as well as additions) (b)	Purchase of land and existing structures (c)	Construction (d)
1. UTILITIES - Gross expenditure for any of the indicated kinds of utility systems that are operated by your government. Exclude interest here (for reporting at item 9).				
a. Water supply system	E91	G91	H91	F91
b. Electric power system	E92	G92	H92	F92
c. Gas supply system	E93	G93	H93	F93
d. Transit or bus system	E94	G94	H94	F94
2. NATURAL RESOURCES - Flood control and soil and water conservation, drainage, irrigation, and any other activities for promotion of agriculture and conservation of natural resources.	J59	G59	H59	F59
3. SEWERS AND SEWAGE DISPOSAL - Construction, repair, maintenance, and operation of sewers and sewage disposal facilities.	J86	G86	H86	F86
4. OTHER SANITATION - Street cleaning, refuse and garbage collection.	J81	G81	H81	F81
5. HIGHWAYS, BRIDGES, AND TUNNELS - Construction, repair and upkeep, and lighting of highways, bridges, and tunnels by your agency. Include operation of toll booths, and policing of bridges and tunnels by employees of your agency.	J46	G46	H46	F46
6. AIRPORTS - Construction, operation, and maintenance of airports. Include your agency's expenditures on leased facilities, but exclude expenditures of lessees.	J61	G61	H61	F61
7. WATER TRANSPORT AND TERMINAL FACILITIES - Construction, operation, and maintenance of docks, wharves, piers, and related warehouses and other terminal facilities. Include your agency's expenditures on leased facilities, but exclude expenditures of lessees.	J87	G87	H87	F87
8. INTEREST ON DEBT - Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. Exclude debt retirement which should be reported at Section III, item A3.				
a. On debt of water supply system	K91			
b. On debt of electric power system	K92			
c. On debt of gas supply system	K93			
d. On debt of transit or bus system	K94			
e. All interest not covered by items 8a through 8d	K89			

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)

Report Form, F-29, "Survey of Local Government Finances and Employment,
Major Special Agencies" (page 2, bottom)

9. ALL OTHER EXPENDITURE — Expenditure for purposes not covered above, including parks and recreation, fire fighting, etc. General administration and overhead should be allocated to the particular functions performed by your agency. Do not include (1) payments for retirement of debt, (2) payments for purchase of securities, (3) transfers from funds of your agency, or (4) benefits and repayments from district employee pension funds. (Specify major items below.) a. _____ b. _____ c. Other _____					J--	G--	H--	F--																																																																				
Section IIB — PERSONNEL EXPENDITURES <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Item</th> <th style="width: 50%;">Amount (Omit cents)</th> </tr> </thead> <tbody> <tr> <td>1. SALARIES AND WAGES — Enter here the total expenditure during the fiscal year for salaries and wages of all employees of your agency, including regular, temporary, full-time and part-time personnel. Report gross amounts, without deduction of withholdings for income or employee contributions for social security or retirement coverage.</td> <td style="text-align: center;">Z86</td> </tr> <tr> <td>2. CONTRIBUTIONS FOR EMPLOYEE BENEFITS — (Also include in Section IIA.) Report payments by your agency during the fiscal year as employer contributions to the kinds of employee-benefit programs listed. Exclude employee contributions</td> <td style="text-align: center;">V81</td> </tr> <tr> <td> a. To Federal Social Security System</td> <td style="text-align: center;">V92</td> </tr> <tr> <td> b. To State-administered employee retirement systems</td> <td style="text-align: center;">V93</td> </tr> <tr> <td> c. For health, hospital, or disability insurance</td> <td style="text-align: center;">V94</td> </tr> <tr> <td> d. For life insurance protection of employees</td> <td style="text-align: center;">V94</td> </tr> </tbody> </table>					Item	Amount (Omit cents)	1. SALARIES AND WAGES — Enter here the total expenditure during the fiscal year for salaries and wages of all employees of your agency, including regular, temporary, full-time and part-time personnel. Report gross amounts, without deduction of withholdings for income or employee contributions for social security or retirement coverage.	Z86	2. CONTRIBUTIONS FOR EMPLOYEE BENEFITS — (Also include in Section IIA.) Report payments by your agency during the fiscal year as employer contributions to the kinds of employee-benefit programs listed. Exclude employee contributions	V81	a. To Federal Social Security System	V92	b. To State-administered employee retirement systems	V93	c. For health, hospital, or disability insurance	V94	d. For life insurance protection of employees	V94	Section IIC — PAYMENTS TO OTHER GOVERNMENTS Please detail below all payments made by your agency during the fiscal year to other governments. (Such amounts should be included in expenditure figures reported in column (a) of Section IIA.) Exclude any amounts reported at items 2a and b of Section IIB. Enter "None" if your agency made no reportable payments to other governments during the fiscal year.																																																									
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Section IV — CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR — Report below amounts of cash on hand and on deposit, and investments (at par value) held in sinking funds, bond funds, and all other funds except for any employee-retirement fund. Sinking funds are reserves held specifically for redemption of long-term debt of your agency (including utility, revenue, and special assessment bonds, as well as general obligations). Report in column (b) under bond funds all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.																																																																												
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Part II — EMPLOYMENT DEFINITIONS AND INSTRUCTIONS — EMPLOYMENT <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>NUMBER OF EMPLOYEES — Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. Exclude any school system employees, employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees. Include any officials paid on a salary basis, by fees or commissions, on a per meeting basis, or a flat sum quarterly, semi-annually, or annually.</p> <p>FULL-TIME EMPLOYEES — Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. Include any full-time temporary or seasonal employees.</p> <p>PART-TIME EMPLOYEES — Persons employed during this pay period on a part-time basis. Include those daily or hourly employees usually engaged for less</p> </div> <div style="width: 48%;"> <p>than the regular full-time workweek, as well as any part-time paid officials. Exclude here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.</p> <p>PAYROLLS (GROSS BEFORE DEDUCTIONS) — Salaries, wages, fees, or commissions earned during (or applicable to) this pay period, by employees as defined below. Do not deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on a timing basis which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval.</p> </div> </div> <p style="text-align: center; font-size: small;">IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK</p>																																																																												
Section I — PAYROLL INTERVAL — Report data for the pay period which included October 15, 1972 <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left; font-size: small;">How frequently are employees of this agency or district paid for their services?</th> <th style="text-align: center; font-size: small;">Census Use Only</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="font-size: small;">1. Full-time employees (all or most) ("X" one box only)</td> <td></td> </tr> <tr> <td style="text-align: center; font-size: small;"><input type="checkbox"/> Monthly</td> <td style="text-align: center; font-size: small;"><input type="checkbox"/> Each 2 weeks</td> <td colspan="2" style="font-size: small;">2. Part-time employees (all or most) ("X" one box only)</td> <td style="text-align: center; font-size: small;">185</td> </tr> <tr> <td style="text-align: center; font-size: small;"><input type="checkbox"/> Twice a month</td> <td style="text-align: center; font-size: small;"><input type="checkbox"/> Weekly</td> <td style="text-align: center; font-size: small;"><input type="checkbox"/> Monthly</td> <td style="text-align: center; font-size: small;"><input type="checkbox"/> Each 2 weeks</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center; font-size: small;"><input type="checkbox"/> Twice a month</td> <td style="text-align: center; font-size: small;"><input type="checkbox"/> Weekly</td> <td style="text-align: center; font-size: small;">186</td> </tr> </tbody> </table>						How frequently are employees of this agency or district paid for their services?				Census Use Only	1. Full-time employees (all or most) ("X" one box only)					<input type="checkbox"/> Monthly	<input type="checkbox"/> Each 2 weeks	2. Part-time employees (all or most) ("X" one box only)		185	<input type="checkbox"/> Twice a month	<input type="checkbox"/> Weekly	<input type="checkbox"/> Monthly	<input type="checkbox"/> Each 2 weeks				<input type="checkbox"/> Twice a month	<input type="checkbox"/> Weekly	186																																														
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Major Special Agencies" (page 3)

Page 3

Section II - TOTAL EMPLOYEES AND PAYROLL - For pay period reported in Section I, which included October 15, 1972				
Function <small>A person working in more than one of the following functions should be counted only once, in the one in which he works the largest part of his time. Note that school systems are excluded from the scope of this inquiry. See Part I, Section IIA for function definitions.</small>	Full-time employees		Part-time employees	
	Number	Payroll amount for pay period checked above (Omit cents)	Number	Payroll amount for pay period checked above (Omit cents)
TOTAL (Sum of items 1 through 11)		\$		\$
1. Water supply system	002	003	004	005
2. Electric power system	006	007	008	009
3. Gas supply system	000	001	002	003
4. Transit system	004	005	006	007
5. Natural resources	008	009	100	101
6. Sewers and sewage disposal	006	007	008	009
7. Street cleaning and refuse collection	002	003	004	005
8. Streets and highways	006	007	008	009
9. Airport	110	111	112	113
10. Water transportation and terminal facilities	114	115	116	117
11. All other	122	123	124	125

Section III - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES		Section IV - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES	
Item	Number of full-time employees, October 1972	If your office is unable to provide the information requested in this part, please enter the title and address of the official to whom this inquiry should be directed.	
A. TOTAL FULL-TIME EMPLOYEES - Same as full-time number reported in Section II above.	215	OFFICIAL TITLE AND ADDRESS	
B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Enter below the number of full-time employees having the specified types of retirement coverage to which your agency contributes. State and local retirement systems are intended to cover plans which are supported by your agency directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed.	216	DEFINITIONS COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contract. MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organization hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a non-binding memorandum of understanding. EMPLOYEE ORGANIZATION - Any association, labor organization, federation or council having as a primary purpose the improvement of wages, hours and other conditions of employment among public employees.	
With one type of coverage only:		A. EXTENT OF EMPLOYEE ORGANIZATION - If exact figures on the number of employees of your agency who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.	
1. Federal Social Security System (OASDHI) only	217	1. Total number of full-time employees who are members of an employee organization.	
2. A State-administered retirement system or a locally administered retirement system only	218	2. Number of full-time employees, by function, who are members of an employee organization.	
3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by your government)	219	a. Streets and highways	
With dual coverage:		b. Street cleaning and refuse collection	
4. Both a State-administered retirement system or a locally administered retirement system and OASDHI	220	c. All other functions	
5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by your government) and OASDHI	221	B. LABOR RELATIONS POLICY - Does your agency engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?	
C. TOTAL FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Sum of items B1 to B5	222	<input type="checkbox"/> Yes <input type="checkbox"/> No - Skip to C	
D. FULL-TIME EMPLOYEES WITHOUT RETIREMENT COVERAGE - A minus C	223	1. Please indicate the method which best reflects the labor relations policy of your agency. (If both methods apply, enter a mark in each box.)	
E. OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES - Enter below the number of full-time employees having the specified types of insurance coverage paid for in part by your government. Exclude coverage provided by retirement benefits reported in B above.	224	a. Collective negotiations	
1. Health, hospital or disability insurance	225	b. Meet and confer discussions	
2. Life Insurance	226	2. Enter the number of written agreements, by type, between your agency and employee organizations in effect on October 15, 1972.	
F. FULL-TIME EMPLOYEES WITHOUT HEALTH, HOSPITAL OR DISABILITY INSURANCE - A minus E1	227	a. Contractual agreements	
G. FULL-TIME EMPLOYEES WITHOUT LIFE INSURANCE - A minus E2	228	b. Memoranda of understanding	
		3. Enter the number of written agreements, by type, that became effective between October 15, 1971 and October 15, 1972.	
		a. Contractual agreements	
		b. Memoranda of understanding	
		C. WORK STOPPAGES - During the past year (October 15, 1971 to October 15, 1972), has your agency experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?	
		<input type="checkbox"/> Yes - How many during this period? <input type="checkbox"/> No	
		D. LABOR/MANAGEMENT RELATIONS OFFICER - Is there a management official of your agency who has daily responsibility for the conduct of management/labor relations (e.g., Personnel Director, Employee Relations Director, Labor Relations Director, etc.)?	
		<input type="checkbox"/> Yes <input type="checkbox"/> No	
		TITLE AND ADDRESS OF MANAGEMENT OFFICIAL	

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)
Report Form, F-32, "Survey of Local Government Finances and Employment,
Special Agencies" (page 1)

Form Approved: O.M.B. No. 41-571067

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

Data supplied by				FORM F-32 (11-22-71)		1972 CENSUS OF GOVERNMENTS SURVEY OF LOCAL GOVERNMENT FINANCES AND EMPLOYMENT SPECIAL AGENCIES	
Name				In correspondence pertaining to this report, please refer to the Census File number above your address			
Title							
Telephone	Area code	Number	Extension				
Ending date of fiscal year covered by this report (Please provide data for your agency's fiscal year that ended between July 1, 1971, and June 30, 1972, and specify the ending date):				(Please correct any error in name and address including ZIP code)			
Month Day Year				TO: Bureau of the Census Governments Division Washington, D.C. 20233			

SECOND REQUEST - If report was mailed in past 10 days, please disregard this report.

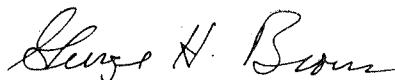
Dear Sir:

A Census of Governments is conducted each 5 years to provide statistics on various subjects, including the finances and employment of local governments throughout the Nation. The published results of this census are widely used by government officials, educators, civic and research organizations, and the general public.

Will you, therefore, please fill out this questionnaire as soon as possible and return the addressed copy in the enclosed preaddressed, postage-paid envelope. The extra copy is for your files.

Your assistance will be very much appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

Part I - FINANCES

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part and all related definitions and instructions.

Note especially:

1. Please report figures for your agency's fiscal year that ended between July 1, 1971, and June 30, 1972, and enter the closing date of the reported fiscal year in the space provided above.

2. Please report amounts covering all funds and accounts of your agency, net of interfund transactions. Include bond redemption

and interest funds, and construction or development funds, as well as current funds.

3. As this form is used for various kinds of agencies, some of the items may not apply to your agency. However, read carefully the definition of each item to determine whether it applies to any of your agency's transactions.

4. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)

Report Form, F-32, "Survey of Local Government Finances and Employment,
Special Agencies" (page 2, top)

Page 2

Section I - REVENUE		Amount (Omit cents)
Item		
A. CURRENT CHARGES - Receipts from sales, rentals, tolls, fees, or other charges for commodities and services. Report in items D and E amounts received from the State or from other local governments.		ZAA
1.		
2.		
3.		
4.		
5. Other		
TOTAL, items A1 through A5		
B. PROPERTY TAXES - Total amount received from any taxes levied by your agency on property, measured by value. Include amounts collected for you by other local governments. Report total receipts during the fiscal year from all levies for all funds, including current and delinquent amounts, penalties, and interest. However, any receipts of State-imposed taxes are to be reported in item D.		T01
C. SPECIAL ASSESSMENTS - Receipts from owners of property benefited by construction of specific improvements (sewers, highways, water mains, irrigation ditches, etc.) based on area, front footage, or other measures of assumed benefit. Report in item A assessments for maintenance and current services, and in item B, taxes based on assessed valuation.		U01
D. REVENUE FROM STATE GOVERNMENT - Amounts received as grants (including any Federal aid distributed by the State), shares of State taxes, or as reimbursements for services performed for the State. Report DIRECT Federal aid in item F. Exclude loans. (Specify major items below.)		ZCC
1.		
2.		
3. Other		
TOTAL, items D1 through D3		
E. REVENUE FROM OTHER LOCAL GOVERNMENTS - Amounts received from the city, county, or other local governments on a reimbursement, rental, or cost-sharing basis, or as lump-sum appropriations. Report in item B property taxes collected for you by other local governments. (Specify major items below.)		ZDB
1.		
2.		
3.		
4.		
5. Other		
TOTAL, items E1 through E5		
F. REVENUE FROM FEDERAL GOVERNMENT - Any amounts received directly from the Federal government (exclude loans).		ZBB
G. RECEIPTS FROM SALE OF PROPERTY - Amounts from sale of realty, other than tax sales (which should be included in item B).		U11
H. INTEREST EARNINGS - Interest received on all deposits and investment holdings of your agency, excluding only earnings of any employee pension fund.		U20
I. MISCELLANEOUS OTHER REVENUE - Revenue not covered by items A through H above. Do not include (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or accounts of your agency, or (4) employee contributions to, and interest earnings of, any employee pension fund. (Specify major items below.)		U99
1.		
2.		
3.		
4.		
5. Other		
TOTAL, items I1 through I5		
Section II - EXPENDITURE		Amount (Omit cents)
Item		
A. EXPENDITURE FOR CONSTRUCTION - Include major repairs and alterations. Include not only amounts for construction performed on a contract basis, but also any expenditure for construction carried out (on a force-account basis) by personnel of this agency.		ZFF
B. PURCHASE OF EQUIPMENT - Include amounts for replacements as well as for additional equipment.		ZGG
C. PURCHASE OF LAND AND EXISTING STRUCTURES		ZHH
D. INTEREST ON DEBT - Total amount of interest paid on all debt, long-term and short-term, of your agency. Exclude debt retirement, which should be reported at Section III, item A3.		ZKK
E. PAYMENTS TO OTHER GOVERNMENTS - Payments in lieu of taxes, reimbursements for services received, etc.		ZLL
1. To State		ZMM
2. To local governments		
F. AGENCY CONTRIBUTIONS FOR EMPLOYEE BENEFITS - Payments during the fiscal year as employer contributions to the specified kinds of employee-benefit programs. Exclude employee contributions.		V91
1. To Federal Social Security System		V92
2. To State-administered employee-retirement systems		V93
3. For health, hospital, or disability insurance		V94
4. For life insurance protection		
G. ALL OTHER EXPENDITURE - All expenditure other than for items covered above. Do not include (1) payments for retirement of debt, (2) payments for purchase of securities, (3) transfers between funds and accounts of your agency, or (4) provision for depreciation. Include expenditures for salaries, wages, materials and supplies for current operation and maintenance, as well as for rent and utility services. (Specify major items below.)		ZEE
1.		
2.		
3.		
4.		
TOTAL, items G1 through G4		
H. SALARIES AND WAGES INCLUDED IN ITEMS A AND G ABOVE - Total salaries and wages paid during fiscal year to all officers and employees of your agency, including regular, temporary, full-time and part-time personnel.		Z00
Section III - DEBT OUTSTANDING, ISSUED, AND RETIRED		Amount (Omit cents)
Item		
A. LONG-TERM DEBT - (Bonds, mortgages, etc., with an original term of more than one year, including revenue bonds and special assessment bonds as well as general obligations):		ZAZ
1. Total outstanding at beginning of fiscal year		Z5F
2. Total issued during fiscal year		Z5L
3. Total retired during fiscal year		

1972 CENSUS OF GOVERNMENTS

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Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)
Report Form, F-29, "Survey of Local Government Finances and Employment,
Special Agencies" (page 2, bottom)

4. Total outstanding at end of fiscal year (1 plus 2 minus 3)				
5. Detail of long-term debt outstanding at end of fiscal year (Item 4):				ZSV
a. Revenue bonds and NONGUARANTEED special assessment bonds outstanding - Payable solely from pledged earnings or solely from special assessments on property owners.				
b. All other long-term debt outstanding - General obligations, including all debt payable from property tax levies or from agency resources in general, and any debt payable initially from pledged resources but guaranteed by the agency if the pledged sources are insufficient.				ZSU
B. SHORT-TERM (interest-bearing) DEBT - Tax anticipation notes, bond anticipation notes, interest-bearing warrants and other obligations with a term of less than one year. Exclude accounts payable and other noninterest-bearing obligations.				SWA
1. Amount outstanding at beginning of fiscal year				
2. Amount outstanding at end of fiscal year				SWD
Section IV - CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR				
Report below amounts of cash on hand and on deposit, and investments (at par value) held in sinking funds, bond funds, and all other funds except for any employee retirement fund. Sinking funds are reserves held specifically for redemption of long-term debt of your agency. Report in column (b) under bond funds, all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.				
Type of asset	Amount at end of fiscal year (Omit cents)			
	Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds, except for any employee retirement fund (c)	
A. CASH AND DEPOSITS - Cash on hand and demand, and time or savings deposits.	W01	W31	W61	
B. FEDERAL SECURITIES, U.S. Treasury obligations (including short-term notes)	W10	W40	W70	
C. STATE AND LOCAL GOVERNMENT SECURITIES - Bonds, notes, etc., issued by States or by local governments. Exclude interfund loans.	W15	W45	W75	
D. OTHER SECURITIES - Bonds, notes, mortgages, etc., not included in the foregoing classes. Exclude accounts receivable, value of real property, and any other nonsecurity assets.	W24	W54	W84	
CENSUS USE ONLY				
Part II - EMPLOYMENT				
DEFINITIONS AND INSTRUCTIONS				
NUMBER OF EMPLOYEES - Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. Exclude any employees on unpaid leave, unpaid officials, pensioners, and contractors, and their employees. Include any officials paid on a salary basis, by fees or commissions, on a per meeting basis, or a flat sum quarterly, semi-annually, or annually.				
FULL-TIME EMPLOYEES - Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. Include any full-time temporary or seasonal employees.				
PART-TIME EMPLOYEES - Persons employed during this pay period on a part-time basis. Include those daily or hourly employees usually engaged for less than the regular full-time workweek, as well as any part-time paid officials. Exclude here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.				
PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees, or commissions earned during (or applicable to) this pay period, by employees as defined below. Do not deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on a timing basis which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval.				
IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK				
Section I - PAYROLL INTERVAL - Report data for the pay period which included October 15, 1972				
How frequently are employees of this agency paid for their services?				CENSUS USE ONLY
1. Full-time employees (all or most) ("X" one box only)				185
2. Part-time employees (all or most) ("X" one box only)				186
<input type="checkbox"/> Monthly <input type="checkbox"/> Each two weeks <input type="checkbox"/> Monthly <input type="checkbox"/> Each two weeks				
<input type="checkbox"/> Twice a month <input type="checkbox"/> Weekly <input type="checkbox"/> Twice a month <input type="checkbox"/> Weekly				
Section II - EMPLOYEES AND PAYROLL - For pay period reported in Section I, which included October 15, 1972				
Type of employees	Number of employees	Payroll amount (Omit cents)		
A. Full-time employees - Report payroll amount for the pay period checked above, which included October 15, 1972.		\$		
B. Part-time employees - Report payroll amount for the pay period checked above, which included October 15, 1972.				
Section III - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES				
Item	Number of full-time employees, October 1972			
A. TOTAL FULL-TIME EMPLOYEES - Same as full-time number reported in Section II above.	215			
B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Enter below the number of full-time employees having the specified types of retirement coverage to which your agency contributes. State and local retirement systems are intended to cover plans which are supported by your agency directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fund-raising activities. Each employee should be counted in only one of the categories listed.				
With one type of coverage only:				
1. Federal Social Security System (OASDI) only				
2. A State-administered retirement system or a locally administered retirement system only				
3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by your agency)				
With dual coverage:				
4. Both a State-administered retirement system or a locally administered retirement system and OASDI				
5. Both a commercial or mutual insurance annuity plan (paid for in whole or in part by your agency) and OASDI				
C. TOTAL FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Sum of items B1 through B5	221			
D. FULL-TIME EMPLOYEES WITHOUT RETIREMENT COVERAGE - A minus C	222			
E. OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by your agency. Exclude coverage provided by retirement benefits reported in B above.				
1. Health, hospital or disability insurance				
2. Life insurance				
F. FULL-TIME EMPLOYEES WITHOUT HEALTH, HOSPITAL OR DISABILITY INSURANCE - A minus E1	225			
G. FULL-TIME EMPLOYEES WITHOUT LIFE INSURANCE - A minus E2	226			

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)

Report Form, F-32, "Survey of Local Government Finances and Employment,
Special Agencies" (page 3)

Page 3

Section IV - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES

If your office is unable to provide the information requested in this part, please enter the title and address of the official to whom this inquiry should be directed.

OFFICIAL TITLE AND ADDRESS

DEFINITIONS

COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contract.

MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee

organization hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a non-binding memorandum of understanding.

EMPLOYEE ORGANIZATION - Any association, labor organization, federation or council having as a primary purpose the improvement of wages, hours and other conditions of employment among public employees.

A. EXTENT OF EMPLOYEE ORGANIZATION - Enter the total number of full-time employees who are members of an employee organization. *If exact figure on the number of employees of your agency who are members of an employee organization is not available, please enter an estimate of membership and mark with an asterisk.*

Number

237

B. LABOR RELATIONS POLICY - Does your agency engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment?

CENSUS USE ONLY

238

☐ Yes☐ No - Skip to C

1. Please indicate the method which best reflects the labor relations policy of your agency. (If both methods apply, enter a mark in each box.)

Mark (X)

231

a. Collective negotiations

232

b. Meet and confer discussions

2. Enter the number of written agreements, by type, between your agency and employee organizations in effect on October 15, 1972.

Number

233

a. Contractual agreements

234

b. Memoranda of understanding

235

3. Enter the number of written agreements, by type, that became effective between October 15, 1971, and October 15, 1972.

236

a. Contractual agreements

b. Memoranda of understanding

C. WORK STOPPAGES - During the past year (October 15, 1971 to October 15, 1972), has your agency experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift?

CENSUS USE ONLY

251

☐ No☐ Yes - How many during this period? ...

D. LABOR/MANAGEMENT RELATIONS OFFICER - Is there a management official of your agency who has daily responsibility for the conduct of management/labor relations (e.g., Personnel Director, Employee Relations Director, Labor Relations Director, etc.)?

TITLE AND ADDRESS OF MANAGEMENT OFFICIAL

☐ No☐ Yes

Remarks

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)
Report Form, F-33, "Survey of Local Governmental Finances and Employment,
Local School and College Systems" (page 1)

Form Approved: O.M.B. No. 41-571068
U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

Data supplied by				FORM F-33 (11-15-71)	
Name				1972 CENSUS OF GOVERNMENTS SURVEY OF LOCAL GOVERNMENTAL FINANCES AND EMPLOYMENT LOCAL SCHOOL AND COLLEGE SYSTEMS	
Title				In correspondence pertaining to this report, please refer to the Census File number above your address	
Telephone	Area code	Number	Extension		
Ending date of fiscal year covered by finances report					
Please indicate					
<input type="checkbox"/> June 30, 1972					
<input type="checkbox"/> The 12-month period ended between December 31, 1971, and September 30, 1972					
Specify <u>7</u>					
				(Please correct any error in name and address including ZIP code)	
				TO: Bureau of the Census, Governments Division Washington, D.C. 20233	
				V98	

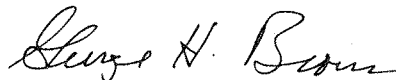
Dear Sir:

A Census of Governments is conducted each 5 years to provide statistics on various subjects, including the finances and employment of local governments throughout the Nation. The published results of this census are widely used by government officials, educators, civic and research organizations, and the general public.

Will you, therefore, please fill out this questionnaire as soon as possible and return the addressed copy in the enclosed preaddressed, postage-paid envelope. The extra copy is for your files.

Your assistance will be very much appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

Part I - FINANCES

INSTRUCTIONS AND SUGGESTIONS

Before filling out this part, please read carefully each section and all related definitions and instructions.

Note especially:

1. Please report finance figures for your district's fiscal year which ended June 30, 1972, or between December 31, 1971, and September 30, 1972, and indicate the ending date in the space provided above.

2. Sections I through IV are intended to cover financial amounts for all grade levels provided by your school district. Section V calls for supplemental detail to show the portion of certain sums being reported in Sections I and II which arise from college-level programs of your district.

3. Report gross amounts, except interfund transfers, including the transactions of all funds of your district building funds, debt service funds, cafeteria and school lunch funds, and all other special funds as well as the general fund.

4. Please complete all sections. If some items do not apply to your district, do not merely leave them blank, but enter "None," or a dash (-) in the reporting space provided.

5. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Please continue Part I on reverse side

GPO: 1972 435-32

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)

Report Form, F-33, "Survey of Local Governmental Finances and Employment,

Local School and College Systems" (page 2, bottom)

Type of asset	Amount, at end of fiscal year (Omit cents)		
	Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds, except for any employee-retirement fund (c)
A. CASH AND DEPOSITS - Cash on hand and demand, and time or savings deposits.	W91	W31	W61
B. FEDERAL SECURITIES, U.S. Treasury obligations (including short term notes).	W19	W49	W79
C. STATE AND LOCAL GOVERNMENT SECURITIES - Bonds, notes, etc., issued by States or by local governments.	W15	W45	W75
D. OTHER SECURITIES - Bonds, notes, mortgages, etc., not included in the foregoing classes. Exclude accounts receivable, value of real property, and any other nonsecurity assets.	W24	W54	W84

Section V - SUPPLEMENTAL ALLOCATION OF DISTRICT TOTALS FOR COLLEGE-GRADE ACTIVITIES

What part of the finances reported above was for education provided by this system at the college level - i.e., above grade 12? (Please mark "X" one)

☐ All

☐ None

☐ Some but not all - If you mark this box, please report below as to finances included in system totals indicated in section I for college-grade activities.

Revenue	Number of item in Section I	Portion of reported district totals that resulted from college-grade operations - Amount (Omit cents)	Expenditure	Number of item in Section II	Portion of reported district totals that resulted from college-grade operations - Amount (Omit cents)
Sales and service revenue	Section I, item F1		Current operation expenditure	Section II, item A4 (total)	E18
Tuition and transportation fees from pupils and parents			Capital outlay	Section II, item D1	F18
Gross receipts from sales of lunches	Section I, item F2		Construction	Section II, item D2	G18
Other sales and service revenue	Section I, item F3		Purchase of equipment	Section II, item D3	H18
			Purchase of land and existing structures		
FOR OFFICE USE ONLY		A18			

CENSUS USE ONLY

Part II - EMPLOYMENT DEFINITIONS AND INSTRUCTIONS - Employment

NUMBER OF EMPLOYEES - Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status, but excluding any employees on unpaid leave. Include, as part-time, school board members or school trustees paid on a per meeting basis or a flat sum quarterly, semi-annually or annually. Exclude school board members or school trustees who serve without compensation, and any persons providing school bus or cafeteria services on a contract basis rather than as employees of the school system.

FULL-TIME EMPLOYEES - Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. Include substitute teachers who worked full time during this pay period. Exclude here, and report as part-time, any employees working on a part-time basis (e.g., bus drivers), even if their employment is regular rather than intermittent or temporary.

PART-TIME EMPLOYEES - Persons employed during this pay period on a part-time basis. Include those daily or hourly employees usually engaged for less than the regular full-time workweek, as well as any part-time intermittent employees engaged during this period. Exclude here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees, or commissions earned during (or applicable to) this pay period, by employees as defined below. Do not deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on a timing basis which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval.

IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK

Section I - PAYROLL INTERVAL - Report data for the pay period which included October 15, 1972

A. How frequently are employees of this government paid for their services?		CENSUS USE ONLY
1. Full-time employees (all or most) ("X" one box only)	2. Part-time employees (all or most) ("X" one box only)	185
<input type="checkbox"/> Monthly	<input type="checkbox"/> Each two weeks	186
<input type="checkbox"/> Twice a month	<input type="checkbox"/> Weekly	
B. Please specify the number of months, per year, over which the annual salaries of the MAJORITY of the following classes of full-time employees are disbursed.		Months per year
Instructional personnel		
Administrative/clerical employees		
All other salaried employees		

Section II - EMPLOYEES AND PAYROLL - ELEMENTARY AND SECONDARY GRADE EDUCATION -

For pay period reported in Section I which included October 15, 1972

Report here all employees of your school system except those concerned solely with college grades (above grade 12) who are to be reported in Section III.

Type of employee <i>A person working in more than one of the categories below should be counted only once - in the one in which he works the largest part of his time. Report paid student help as part-time.</i>	Full-time employees		Part-time employees	
	Number	Payroll amount for pay period marked above (Omit cents)	Number	Payroll amount for pay period marked above (Omit cents)
TOTAL (Sum of items A through E)		\$		\$
A. INSTRUCTIONAL PERSONNEL - Teachers, principals, supervisors of instruction, school librarians, and guidance personnel.	810	811	812	813
B. ADMINISTRATIVE AND CLERICAL PERSONNEL - Superintendents, business officers, attendance officers, and all secretarial and clerical employees. Also report here any school board members or school trustees who receive compensation for their services.	814	815	816	817
C. PLANT OPERATION AND MAINTENANCE PERSONNEL - Custodians, janitors, engineers, firemen, and plant maintenance employees such as gardeners, painters, and plumbers. Exclude contractors and employees of contractors.	818	819	820	821
D. OTHER FULL-TIME SCHOOL EMPLOYEES NOT REPORTED ABOVE	822	823		
E. OTHER PART-TIME SCHOOL EMPLOYEES - Lunchroom and cafeteria employees, bus drivers and bus maintenance workers on the school system payroll (exclude contractors and employees of contractors); health and recreational personnel; any neighborhood youth corps students employed by the school system under the Economic Opportunity Act; and any other part-time school system employees not covered above.			824	825

Section III - EMPLOYEES AND PAYROLL - COLLEGE GRADE EDUCATION - For pay period reported in Section I which included October 15, 1972

Type of employee <i>Exclude from Section II and report here for your school employees concerned solely with college grades (above grade 12). Report paid student help as part-time.</i>	Full-time employees		Part-time employees	
	Number	Payroll amount for pay period checked above (Omit cents)	Number	Payroll amount for pay period checked above (Omit cents)
TOTAL (Sum of items A through C)		\$		\$
A. INSTRUCTIONAL STAFF - Employees engaged in teaching and related academic (departmental) research, including teachers at hospitals and agricultural experiment stations and farms.	826	827	828	829
B. AUXILIARY ENTERPRISES - Cafeteria, dining hall and employees of your institution engaged in other auxiliary activities, such as college bookstores and student unions.	830	831	832	833
C. ALL OTHER - All employees of your institution (including any paid student help) not reported above - i.e., administrative, clerical, and custodial workers, noninstructional employees engaged in organized research, etc.	834	835	836	837

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)
Report Form, F-33, "Survey of Local Governmental Finances and Employment,
Local School and College Systems" (page 3)

Page 3

Section IV - RETIREMENT AND OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES			Section V - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES	
Item	Number of full-time employees, October 1972		If your office is unable to provide the information requested in this part, please enter the title and address of the official to whom this inquiry should be directed.	OFFICIAL TITLE AND ADDRESS
	Full-time instructional staff (a)	Other full-time employees (b)		
A. TOTAL FULL-TIME EMPLOYEES - Sum of full-time numbers reported in Part II, Sections II and III on page 2.	209	215		
B. FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Enter below the number of full-time employees having the specified types of retirement coverage to which your school system contributes. State and local retirement systems are intended to cover plans which are supported by your school system directly or through amounts credited from taxes or State aid, and which accumulate reserves to provide for future benefits. Exclude benefit plans that are financed primarily through periodic appropriations for benefits to particular individuals or through donations, benefit proceeds, and similar fundraising activities. Each employee should be counted in only one of the categories listed. With one type of coverage only: 1. Federal Social Security System (OASDI) only	201	216		DEFINITIONS COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contract. MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organization hold periodic discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a non-binding memorandum of understanding. EMPLOYEE ORGANIZATION - Any association, labor organization, federation or council having as a primary purpose the improvement of wages, hours, and other conditions of employment among public employees.
2. A State-administered retirement system or a locally administered retirement system only	202	217		
3. A commercial or mutual insurance annuity plan only (paid for in whole or in part by the school system)	203	218		
With dual coverage: 4. Both a State-administered retirement system or a locally administered retirement system and OASDI	204	219		
5. Both a commercial or mutual insurance annuity only (paid for in whole or in part by the school system) and OASDI	205	220		
C. TOTAL FULL-TIME EMPLOYEES WITH RETIREMENT COVERAGE - Sum of items B1 to B5	206	221		
D. FULL-TIME EMPLOYEES WITHOUT RETIREMENT COVERAGE - A minus C	207	222		
E. OTHER INSURANCE COVERAGE, FULL-TIME EMPLOYEES - Enter below the number of full-time employees having the specified types of insurance coverage paid for in whole or in part by the school system. Exclude coverage provided by retirement benefits reported in B above. 1. Health, hospital or disability insurance	209	224		
2. Life insurance	210	225		
F. FULL-TIME EMPLOYEES WITHOUT HEALTH, HOSPITAL OR DISABILITY INSURANCE - A minus E1	211	226		
G. FULL-TIME EMPLOYEES WITHOUT LIFE INSURANCE - A minus E2	212	227		
REMARKS			<p>A. EXTENT OF EMPLOYEE ORGANIZATION - If exact figures on the number of employees of your school system who are members of an employee organization are not available, please enter an estimate of membership and mark with an asterisk.</p> <p>1. Total number of full-time employees who are members of an employee organization</p>	
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1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)
Report Form, F-50, "Survey of Local Government Finances and Employment,
Municipalities and Townships" (page 1)

O.M.B. No. 041-S71069; Approval Expires July 31, 1973

Data supplied by			FORM F-50 (11-18-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name			1972 CENSUS OF GOVERNMENTS SURVEY OF LOCAL GOVERNMENT FINANCES AND EMPLOYMENT MUNICIPALITIES AND TOWNSHIPS			
Title			In correspondence pertaining to this report, please refer to the Census File number above your address			
Telephone						
Area code	Number	Extension				
Ending date of fiscal year covered by this report. (Please provide finances data for your fiscal year that ended between July 1, 1971 and June 30, 1972, and specify the ending date):						
Month Day Year			(Please correct any error in name and address including ZIP code.)			
			TO: Bureau of the Census Governments Division Washington, D.C. 20233			V98

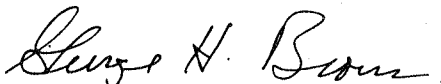
Dear Sir:

A Census of Governments is conducted each 5 years to provide statistics on various subjects, including the finances and employment of local governments throughout the Nation. The published results of this census are widely used by government officials, educators, civic and research organizations, and the general public.

Will you, therefore, please fill out this questionnaire as soon as possible and return the addressed copy in the enclosed preaddressed, postage-paid envelope. The extra copy is for your files.

Your assistance will be very much appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

Part I - FINANCES

INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part and all related definitions and instructions.

Note especially:

1. Please report finance figures for your government's fiscal year that ended between July 1, 1971 and June 30, 1972, and enter the closing date of the reported fiscal year in the space provided above.

2. Report gross amounts, except interfund transfers, including the transactions of all funds of your government—bond funds, sinking funds, special assessment

funds, and all other special funds, as well as the general fund. If any such information is not covered by your records, please obtain the needed figures from the agency or officer concerned, for your use in filling out this report.

3. Please complete all parts of the form. If some items do not apply to your government, do not merely leave them blank; but enter "None," or a dash in the reporting space provided. Report all amounts to the nearest dollar, omitting cents.

4. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Please continue form on reverse side

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)
Report Form, F-50, "Survey of Local Government Finances and Employment,
Municipalities and Townships" (page 2, top)

Page 2

Part I – FINANCES – Continued		
Section I – REVENUE – Enter below all amounts of the stated types of revenue (net of refunds) and transfers between funds which were received by all funds and agencies of your government during the fiscal year.		
Item	Amount (Omit cents)	
A. TAXES – Collections from all taxes imposed by your government including amounts collected for your government by other local governments. Include current and delinquent amounts, penalties, and interest. However, any State-imposed taxes paid to your government are to be reported in Item B. 1. Property taxes – Collections from all taxes imposed by your government on property, real or personal, measured by value. Report collections during the fiscal year from all levies for all funds of your government and its agencies, including levies for debt service and other special funds or purposes.	T61	
2. All other taxes – Revenue received from other taxes imposed by your government, including licenses and permits	T99	
B. REVENUE FROM STATE GOVERNMENT – Amounts received as grants for roads, welfare, or other purposes, or as shares of State-imposed taxes. Exclude loans.	C89	
C. ALL OTHER REVENUE – Revenue of your government and its agencies not covered by items above. Do not include proceeds from borrowing, receipts from sale of securities, or transfers between funds. Include revenue from special assessments, fees and charges, fines, interest on deposits, etc.	U99	
Section II – EXPENDITURE – Enter below all amounts expended during the fiscal year by all funds of your government for the purposes listed. Exclude transfers between funds.		
Item	Amount (Omit cents)	
A. ROADS – Expenditure for roads, streets, bridges, sidewalks, etc. as follows: 1. Capital outlay – Construction, equipment, and land purchases.	F46	
2. Current expenditure for roads	J46	
a. Any reimbursement to the State for services relating to your roads.		
b. Any reimbursement to the county or other local government for services relating to your roads.		
c. All other – Wages, salaries, supplies, and materials for current maintenance and operation of roads, bridges, etc.		
Total, items 2a through 2c		
B. PUBLIC WELFARE EXPENDITURE – Money paid directly to needy persons (old-age assistance, poor relief, etc.). Cost of food, fuel, rent, clothing, etc., furnished to needy persons, welfare institutions, and administration of all welfare activities.	J79	
C. POLICE – All expenditure for enforcement of law and order, including constable, justice of the peace, etc.	J62	
D. INTEREST ON DEBT – Include interest paid by all funds on all long-term debt of your government or debt of any of its agencies.	K89	
E. TAX ASSESSMENT AND ADMINISTRATION – Assessment of property, levy and collection of property taxes, and any other tax administration.	J23	
F. GENERAL ADMINISTRATION – Township or municipal governing body, clerk, etc.	J29	
G. ALL OTHER EXPENDITURE – All expenditure for purposes not listed above. Do not include payments for retirement of debt, purchase of securities, or transfers between funds.	J89	
H. SALARIES AND WAGES (included in items above) – Total expenditure during fiscal year for wages, salaries, and fees paid to all employees of your government, including regular, temporary, full-time and part-time personnel.	Z69	
Section III – DEBT OUTSTANDING AT END OF FISCAL YEAR		
Item	Amount (Omit cents)	
A. LONG-TERM DEBT – Bonds, mortgages, etc., with a term of more than one year.	SAZ	
1. Outstanding at beginning of fiscal year		
2. Debt issued during the fiscal year	SFZ	
3. Debt retired during the fiscal year	SLZ	
4. Debt outstanding at the end of the fiscal year	SUZ	
B. SHORT-TERM (interest bearing) DEBT – Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.	SWA	
1. Debt outstanding at beginning of fiscal year		
2. Debt outstanding at close of fiscal year	SWD	
Section IV – CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR – Report below, totals of cash and securities held, at the end of the fiscal year, by funds of your government. Include bonds, notes, mortgages, but exclude accounts receivable, value of real property, and any other nonsecurity assets. Report under bond funds all unexpended proceeds of bond issues that were being held in any funds, pending their disbursement.		
Type of asset	Amount (Omit cents)	
	Bond funds (a)	In all other funds except employee retirement funds (b)
A. CASH AND DEPOSITS – Cash on hand and demand, and time or savings deposits.	W31	W61
B. SECURITIES – Include (at par value) investments in securities issued by Federal, State and local governments, and nongovernmental agencies.	W54	W84

1972 CENSUS OF GOVERNMENTS

1.

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)
Report Form, F-50, "Survey of Local Government Finances and Employment,
Municipalities and Townships" (page 2, bottom)

CENSUS USE ONLY

Part II - EMPLOYMENT

DEFINITIONS AND INSTRUCTIONS

NUMBER OF EMPLOYEES - Persons paid for personal services performed in the indicated pay period, including any persons in a paid leave status. Exclude any school system employees, employees on unpaid leave, unpaid officials, pensioners, and contractors and their employees. Include any officials paid on a salary basis, by fees or commissions, on a per meeting basis, or a flat sum quarterly, semi-annually, or annually.

FULL-TIME EMPLOYEES - Persons employed during this pay period to work the number of hours per week that represents regular full-time employment. Include any full-time temporary or seasonal employees.

PART-TIME EMPLOYEES - Persons employed during this pay period on a part-time basis. Include those daily or

hourly employees usually engaged for less than the regular full-time workweek, as well as any part-time paid officials. Exclude here, and report as full-time, any temporary or seasonal employees working on a full-time basis during this pay period.

PAYROLLS (GROSS BEFORE DEDUCTIONS) - Salaries, wages, fees, or commissions earned during (or applicable to) this pay period, by employees as defined below. Do not deduct amounts withheld for taxes, employee contributions to retirement systems, etc. If some of the persons counted as employees are paid on a timing basis which differs from the predominant payroll interval(s) reported below, please include amounts for them on an adjusted basis, reflecting the sum they would have received if paid specifically for the predominant payroll interval.

IF EXACT FIGURES ARE NOT AVAILABLE, ENTER ESTIMATES AND MARK WITH AN ASTERISK.

Section I - PAYROLL INTERVAL - Report data for the pay period which included October 15, 1972

How frequently are employees of this government paid for their services?		CENSUS USE ONLY
1. Full-time employees (all or most) ("X" one box only)	2. Part-time employees (all or most) ("X" one box only)	185
<input type="checkbox"/> Monthly	<input type="checkbox"/> Monthly	186
<input type="checkbox"/> Each two weeks	<input type="checkbox"/> Each two weeks	
<input type="checkbox"/> Twice a month	<input type="checkbox"/> Weekly	

Section II - TOTAL EMPLOYEES AND PAYROLL - For pay period reported in Section I which included October 15, 1972

Function <i>A person working in more than one of the following functions should be counted only once, in the one in which he works the largest part of his time. Note that school systems are excluded from the scope of this inquiry.</i>	Full-time employees		Part-time employees	
	Number	Payroll amount for pay period marked above (Omit cents)	Number	Payroll amount for pay period marked above (Omit cents)
Total (Sum of items 1 through 7) . . .		\$		\$
1. FINANCIAL ADMINISTRATION - Treasurer; tax assessing, billing and collection; all other financial administration.	038	039	040	041
2. GENERAL ADMINISTRATION - Township or municipal governing body, clerk, etc. Exclude financial activities, reported at item 1.	042	043	044	045
3. ROADS AND STREETS - Maintenance, repair, construction and administration of roads, streets, sidewalks and bridges.	046	047	048	049
4. PUBLIC WELFARE - Administration of all welfare activities.	050	051	052	053
5. POLICE PROTECTION - All persons engaged in enforcement of law and order, including constable, justice of the peace, etc.	054	055	056	057
6. FIRE PROTECTION - All persons engaged in fire fighting activities, including PAID volunteer firemen (report as part-time), but excluding UNPAID volunteers.	058	059	060	061
7. ALL OTHER - Employees of your government engaged in activities not listed above, including any employees concerned with libraries, health, sanitation services, elections or voter registration, etc.	122	123	124	125

Section III - EMPLOYEE ORGANIZATION, LABOR RELATIONS POLICIES AND WORK STOPPAGES

DEFINITIONS

COLLECTIVE NEGOTIATIONS - The method of determining conditions of employment through bilateral negotiations between representatives of the employer and employee organizations. An agreement reached is set forth in a mutually binding contract.

discussions to seek agreement on matters within the scope of representation. Any written agreement reached is in the form of a non-binding memorandum of understanding.

MEET AND CONFER DISCUSSIONS - The method of determining conditions of employment whereby the representatives of the employer and employee organization hold periodic

EMPLOYEE ORGANIZATION - Any association, labor organization, federation or council having as a primary purpose the improvement of wages, hours, and other conditions of employment among public employees.

	Number
A. EXTENT OF EMPLOYEE ORGANIZATION - Number of full-time employees who are members of an employee organization. (If exact figure is not available, enter an estimate and mark with an asterisk.)	237
B. LABOR RELATIONS POLICY - Does your government engage in collective negotiations or meet and confer discussions with employee organizations for the purpose of reaching agreement on conditions of employment? <input type="checkbox"/> No <input type="checkbox"/> Yes	Census Use Only 238
C. WORK STOPPAGES - During the past year (October 15, 1971 to October 15, 1972), has your government experienced a work stoppage (strike, walk-out, organized "sick call," etc.), which lasted at least one full working day or one full working shift? <input type="checkbox"/> No <input type="checkbox"/> Yes - How many during this period? . . .	Census Use Only 251

1972 CENSUS OF GOVERNMENTS

Composite Form for Phases 3 (Governmental Employment) and 4 (Governmental Finances)

EFX-B Cover Letter

EFX-B (8-72)



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
 BUREAU OF THE CENSUS
 Washington, D.C. 20233

IMPORTANT

TO LOCAL GOVERNMENT OFFICIALS:

This message is being mailed to you by the U. S. Bureau of the Census at the request of the undersigned organizations. All of us have a strong interest in the early and successful completion of the 1972 Census of Governments now in process.

This periodic census is, in the fullest sense, a joint Federal-State-local undertaking. It assembles information that is needed at every level of government, as well as by the general public. Moreover, the reliability and promptness of findings from the Census of Governments depend upon the cooperative efforts of many thousands of public officials throughout the Nation.

The enclosed Census of Governments questionnaire asks for information on the financial transactions and employment of your government. We earnestly hope that you will give this inquiry prompt attention and that you will return an accurate report for your government as soon as possible. Please accept our appreciation in advance for your cooperation in this important matter.

Sincerely,

THE COUNCIL OF STATE GOVERNMENTS

Speaker Ray S. Smith, Jr., Chairman

THE INTERNATIONAL CITY MANAGEMENT ASSOCIATION

Mark E. Keane, Executive Director

THE MUNICIPAL FINANCE OFFICERS ASSOCIATION

Donald W. Beatty, Executive Director

THE PUBLIC PERSONNEL ASSOCIATION

Eugene Berroddin, Executive Director

THE NATIONAL ASSOCIATION OF COUNTIES

Bernard F. Hillenbrand, Executive Director

THE NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS

Edwin W. Beach, President

THE NATIONAL ASSOCIATION OF TAX ADMINISTRATORS

Charles F. Conlon, Executive Secretary

THE NATIONAL LEAGUE OF CITIES

Patrick Healy, Executive Director

THE NATIONAL LEGISLATIVE CONFERENCE

Speaker William R. Ratchford, President

THE NATIONAL MUNICIPAL LEAGUE

William N. Cassella, Jr., Executive Director

THE U. S. CONFERENCE OF MAYORS

John J. Gunther, Executive Director

1

1972 CENSUS OF GOVERNMENTS
Phase 4. Governmental Finances
Report Form, F-21, "Survey of Municipal Finances"
(page 1)

O.M.B. No. 41-S71061; Approval Expires June 30, 1973
U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

Data supplied by				FORM F-21 (7-8-71)	
Name				1972 CENSUS OF GOVERNMENTS SURVEY OF MUNICIPAL FINANCES <small>In correspondence pertaining to this report, please refer to the Census File number above your address</small>	
Title					
Telephone	Area code	Number	Extension		
Ending date of fiscal year covered by this report (Please provide data for your fiscal year that ended between July 1, 1971 and June 30, 1972, and specify the ending date): _____					
(Please correct any error in name and address including ZIP code)				TO: Bureau of the Census Governments Division Washington, D.C. 20233	
Month Day Year				V98	

URGENT - THIRD REQUEST

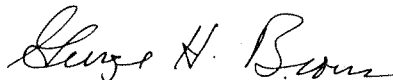
Dear Sir:

A Census of Governments is conducted each 5 years to provide statistics on various subjects, including the finances of local governments throughout the Nation.

Will you, therefore, please fill out this financial questionnaire as soon as possible and return the addressed copy in the enclosed official envelope, which requires no postage. The extra copy is for your files.

Your assistance will be very much appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

2 Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Please provide figures on the finances of your government for its fiscal year that ended between July 1, 1971 and June 30, 1972, and enter the closing date of the reported fiscal year in the space provided above.

Before filling out this form please read carefully each part and all related definitions, as well as any supplementary reporting instructions that may be enclosed for your State.

Report all revenues and expenditures of your government and its agencies. Include the transactions of all funds - - general fund, street and road funds, bond and interest funds, special assessment funds, utility funds, and all other special and trust funds.

Certain receipts and payments are not defined by the Bureau of the Census as revenues and expenditures, and should not be so reported. These are: (a) refunds of revenues or expenditures; (b) moneys collected by your municipality acting only as agent for the State or other governments (e.g., property tax, or social security and income tax withholdings); (c) interdepartmental and interfund charges, assessments or transfers,

and transfers of funds (appropriations, surpluses, etc.) between the general fund and municipal agencies covered by this report; and (d) receipts from sale of investments, and payments for purchase of investments.

The Census Bureau uses a separate questionnaire on pension fund finances. In this connection, therefore, please include only the following, if applicable, at appropriate parts of this report: (a) any municipal property taxes collected for pension funds (Part IA, item 1a); (b) State aid or State taxes shared for a local pension fund (in Part IB, column (a)); and (c) any municipal employer contributions to a State retirement system or to the Federal Social Security System (in Parts IIA and IIB). Municipal appropriations paid to a retirement system of your own government are interfund transfers, and should not be reported on this form.

Please complete all parts of the form. Spaces for any items which do not apply to your government should be marked with a dash, or the word "None"; please do not merely leave them blank. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-21, "Survey of Municipal Finances"

(page 2)

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Part IA – REVENUE (other than intergovernmental revenue)			
Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenue of all funds other than the exceptions noted in the instructions on the first page.			
1. TAXES – Collections from all taxes levied by your government including amounts collected for your government by other governments. Include current and delinquent amounts, penalties, and interest.	Amount (Omit cents)	3. OTHER SALES AND SERVICE REVENUE – Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (foregoing item 2 and exclusive of amounts received from other governments (Part IB – Intergovernmental revenue)).	Amount (Omit cents)
a. Property taxes – All municipal taxes on property, real or personal, measured by value. Report collections during the fiscal year from all funds of your government and its agencies, including levies for debt service, pension funds, and other special funds or purposes.	T01	Include at item 3c revenue from hospital charges received on behalf of individual patients under the Medicare and Medicaid programs or other insurance-type arrangements. Any other amounts for hospital purposes received from other governments should be reported at Part IB, item 5 below.	A00
b. Sales taxes – Municipal taxes on all or almost all goods and services (general sales tax) and taxes on specific goods and services measured as a percent of sales or receipts or as an amount per unit sold (gallon, package, etc.).	T09	a. Sewerage charges	A01
(1) General sales tax	T13	b. Refuse collection charges	A36
(2) Gasoline tax	T10	c. Hospital charges	A09
(3) Liquor tax	T16	d. Education – If called for by supplementary instructions for your State, please report:	A12
(4) Cigarette and tobacco taxes	T15	(1) Gross receipts from sale of school lunches	A61
(5) Public utilities tax	T19	(2) Other school receipts, including tuition from pupils	A61
(6) Other sales taxes	T49	e. Recreation charges (swimming, golf, auditoriums, etc.)	A01
c. Licenses, permits, and other taxes – Municipal taxes not included in items a and b above (including license and inspection charges on occupations and businesses, animals, vehicles, etc., and street permits).	T24	f. Airports (include rentals and gross sales of gas and oil)	A00
(1) Income, payroll, or earnings tax	T99	g. Parking facilities (parking lots, garages, parking meters on streets)	A07
(2) Motor vehicle licenses (local)	T99	h. Water transportation and terminals	A50
(3) Other – Specify	T99	i. Municipal housing project rentals (gross)	A09
(a)		j. Other (including miscellaneous fee collections)	U01
(b)		4. SPECIAL ASSESSMENTS – Compulsory contributions and reimbursements from owners of property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.). Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 3 above.	U11
(c)		5. RECEIPTS FROM SALE OF PROPERTY – Amounts from sale of realty, other than by tax sales (to be included in item 1a).	U00
Total, items C3(a) through C3(c)		6. INTEREST EARNINGS – Interest received on all deposits and investment holdings of your government and its agencies, excluding only earnings of any employee pension fund.	U00
2. UTILITY SALES REVENUE – Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	A01	7. MISCELLANEOUS OTHER REVENUE – Revenue of your government and its agencies not covered by items above or in Part IB, below. Include fines and forfeits, donations from private sources, insurance adjustments, etc.	U99
a. Water supply system	A02	Do NOT include (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or agencies of your government, or (4) employees' contributions to, and interest earnings of, any employee pension fund. (Specify major items)	U99
b. Electric power system	A03	a.	
c. Gas supply system	A04	b.	
d. Transit or bus system	A04	c.	
		d.	
		e.	
		f. Other	
		Total, items 7a through 7f	

Part IB – INTERGOVERNMENTAL REVENUE			
All amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments. Exclude loans. Also exclude here, and report as "Taxes" in Part IA, any taxes imposed by your government which were collected for it by another government. Report in column (c) only amounts received directly from the Federal Government, and include under column (a) all payments your government received from the State, including any amounts financed wholly or in part from Federal grants to the State.			
Purpose for which received	Amount, by level of government from which received (Omit cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
1. GENERAL SUPPORT – Amounts received (as per capita grants, shared taxes, etc.) without restriction as to particular programs or purposes to be financed.	C00	D00	E00
2. STREETS AND HIGHWAYS – See item 3, Part IIA	C46	D46	E46
3. EDUCATION – See item 6, Part IIA	C21	D21	E21
4. PUBLIC WELFARE – See item 5, Part IIA	C79	D79	E79
5. HEALTH OR HOSPITALS – See items 8, 9, and 10, Part IIA; note that any Medicare and Medicaid receipts are to be reported at item 3c of Part IA, above.	C42	D42	E42
6. HOUSING AND URBAN RENEWAL – See item 15, Part IIA	C00	D00	E00
7. ALL OTHER OR UNALLOCABLE – Specify	C00	D00	E00
a.			
b.			
c.			
d.			
e.			
f.			

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1972 CENSUS OF GOVERNMENTS
Phase 4. Governmental Finances
Report Form, F-21, "Survey of Municipal Finances"
(page 3)

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Part IIA - EXPENDITURE BY PURPOSE AND TYPE

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) - All amounts for current operations, including maintenance and repair, and payments to other governments (called for also in Part IIC).

Columns (b), (c), and (d) - All capital outlay, including such expenditure from current funds as well as from bond proceeds, special assessments and other special funds.

Column (d) - Report spending for new structures or other improvements, additions, replacements, and major alterations.

Purpose	Current (all except capital outlay; omit cents) (a)	Capital outlay (Omit cents)		
		Purchase of equipment (Replacements as well as additions) (b)	Purchase of land and existing structures (c)	Construction (d)
1. Police - Include traffic regulation, jail and car inspection as well as regular police activities. Exclude any municipal contribution to a local police pension fund.	J62	G62	H62	F62
2. Fire - All costs incurred for fire fighting and fire prevention. Exclude any municipal contribution to a local fire pension fund.	J24	G24	H24	F24
3. Highways - Construction and maintenance of streets, highways, bridges (including toll bridges), sidewalks, etc. Include street lighting and snow removal. Exclude street cleaning (see item 4). Include in column (a) and also in Part IIC, any payments to the State or county for highway purposes.	J46	G46	H46	F46
4. Sanitation	J80	G80	H80	F80
a. Sewers and sewage disposal	J81	G81	H81	F81
b. Street cleaning and refuse and garbage collection and disposal				
5. Public welfare - Support of, and assistance to needy persons, including municipal expenditure from State and Federal grants.	E67			
a. Money paid directly to needy persons covered by Federal aid programs for the aged, blind, disabled, and families with dependent children.	E68			
b. Money paid directly to needy persons not covered by Federal programs (general relief, home relief, poor relief, etc.)	E75			
c. Payments to landlords, utilities, vendors, etc., for rent, goods, and services furnished to needy persons, other than for medical and hospital care.	E74			
d. Payments for medical and hospital care provided to needy persons. Do not report here any expenditure for, or payments to, hospital or health agencies operated by your government. (See items 8, 9, and 10.)	J79	G79	H79	F79
e. Other public welfare - Administration of relief and assistance; welfare institutions (including nursing homes); foster care; community action programs and other welfare activities not covered in items a, b, c, and d. Include in column (a) and also in Part IIC, any payments to State or county for municipal share of State or county welfare costs.	J12	G12	H12	F12
6. Education - If your government does not directly administer schools, report any expenditures for school purposes, including payments to local school districts. If your government does operate local schools, please see supplementary instructions for your State.	J52	G52	H52	F12
7. Libraries - Include any payments to other libraries, as well as spending for libraries operated by your government.	E36	G36	H36	F36
8. Own hospitals - Construction and operation of hospitals by your government. Nursing homes not directly associated with a hospital are to be reported at item 5e.	J38	G38	H38	F38
9. Other hospitals - Payments to hospitals operated privately or by other governments. Exclude here and report at item 5d, any payments under public welfare programs.	J32	G32	H32	F32
10. Health (other than hospitals) - All public health activities except provision of hospital care. Include health regulation and inspection, public health nursing, vital statistics, mosquito control, etc. Exclude here and report at item 5d, any payments under public welfare programs.	J61	G61	H61	F61
11. Parks and other recreation - Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, and celebrations.	J23	G23	H23	F23
12. Financial administration - Office of the finance director, auditor, comptroller, treasurer; tax assessment and collection; central accounting and purchasing services, budgeting, etc. (including related data processing).	J29	G29	H29	F29
13. General control - City council, aldermen, or commissioners, mayor or manager; municipal courts, city clerk's office, recorder, personnel, planning and zoning, legal staff. (See also items 19 and 21.)	E91	G91	H91	F91
14. Utilities - Gross expenditure for any of the indicated kinds of utility systems that are operated by your government. Exclude interest here (for reporting at item 20); also, in reporting current expenditure, exclude any utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rentals, etc.)	E92	G92	H92	F92
a. Water supply system	E93	G93	H93	F93
b. Electric power system	E94	G94	H94	F94
c. Gas supply system				
d. Transit or bus system	J50	G50	H50	F50
15. Housing and urban renewal - Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	J01	G01	H01	F01
16. Municipal airports	J60	G60	H60	F60
17. Parking facilities - Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters).	J87	G87	H87	F87
18. Municipally-owned water transport and terminal facilities	J31	G31	H31	F31
19. General public buildings - Construction, maintenance, and operation of city hall and any other buildings not relating to particular purposes. Expenditure for fire houses, hospitals, etc., is to be reported for the purpose directly involved.	K91			
20. Interest on debt - Amounts of interest paid, including any interest on short-term or non-guaranteed obligations, as well as general obligations. Exclude debt retirement which should be reported at Part III, item A3.	K92			
a. On debt of water supply system	K93			
b. On debt of electric power system	K94			
c. On debt of gas supply system	K89			
d. Transit or bus system	J89	G89	H89	F89
e. All interest not covered by items 20a through 20d				
21. All other expenditure - Expenditure for purposes not covered by preceding items. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serves more than one functional agency, and whose expenses are not allocated to the various departments. Do not include (1) payments for retirement of debt, (2) payments for purchase of securities, (3) transfers between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.				
a.				
b.				
c.				
d.				
e.				
f.				
g. Other				

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-21, "Survey of Municipal Finances"

(page 4)

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Part IIB - PERSONNEL EXPENDITURES		Part IIC - INTERGOVERNMENTAL EXPENDITURE				
1. SALARIES AND WAGES - (Also included in Part IIA). Enter here the total expenditure during the fiscal year for salaries and wages of all employees of your government and its agencies - regular, temporary, full-time, and part-time - including employees of your water utility and any other municipally owned utilities. Report gross amounts, without deduction of withholdings for income tax or employee contributions for social security or retirement coverage.		Please detail below all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis--e.g., for hospital care, highways, school tuition or support, etc. (Such amounts should be included in expenditure figures reported in column (a) of Part IIA.) Exclude any amounts reported under item 2 of Part IIB. Enter "None" if your government made no reportable payments to other governments during the fiscal year.				
Amount (Omit cents)		Line No.	Purpose (as in Part IIA)	Nature of item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)
Z00		1				
		2				
		3				
V91		4				
V92		5				
V93		6				
V94		7				
2. CONTRIBUTIONS FOR EMPLOYEE BENEFITS - (Also included in Part IIA). Report payments by your government and its agencies during the fiscal year as employer contributions to the kinds of employee-benefit programs listed. Exclude employee contributions, and exclude any municipal contributions or transfers to retirement systems administered by your government itself.						
a. To Federal Social Security System						
b. To State-administered employee-retirement systems						
c. For health, hospital, or disability insurance						
d. For life insurance protection of employees						
Part III - INDEBTEDNESS						
A. LONG-TERM DEBT - Bonds, mortgages, etc. with an original term of more than one year, including revenue bonds and special assessment obligations, and debt issued in the name of particular agencies, as well as general obligations of your government.		Amounts, by purpose (Omit cents)				
		For public schools (a)	For water supply system (b)	For electric power system (c)	For gas supply system (d)	All other purposes (e)
1. Outstanding at beginning of fiscal year		SAG	SAB	SAC	SAD	SAZ
2. Issued during fiscal year		SJG	SFB	SFC	SFD	SFZ
3. Retired during fiscal year		SPG	SLB	SLC	SLD	SLZ
4. Outstanding at end of fiscal year (1 plus 2 minus 3)						
5. Detail of long-term debt outstanding at end of fiscal year (item 4)		SVG	SVB	SVC	SVD	SVZ
a. Revenue bonds and NONGUARANTEED special assessment bonds outstanding - Payable solely from pledged earnings or solely from special assessments on property owners.						
b. All other long-term debt outstanding - General obligations, and any debt backed by pledged resources but guaranteed by the municipality if the pledged sources are insufficient.		SUG	SUB	SUC	SUD	SUZ
B. SHORT-TERM (Interest-bearing) DEBT - Tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other non-interest-bearing obligations.		Amount (Omit cents)				
1. Amount outstanding at beginning of fiscal year		SWA				
2. Amount outstanding at end of fiscal year		SWD				
Part IV - CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR						
Report below amounts of cash on hand and on deposit, and investments (at par value) held in sinking funds, bond funds, and all other funds except for any employee-retirement fund. Sinking funds are reserves held specifically for redemption of long-term debt of your government (including utility, revenue, and special assessment bonds, as well as general obligations). Report in column (b) under bond funds all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.		Amount at end of fiscal year (Omit cents)				
Type of asset		Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds, except for any employee-retirement fund (c)		
A. CASH AND DEPOSITS - Cash on hand and demand, and time or savings deposits.		W01	W31	W61		
B. FEDERAL SECURITIES - U.S. Treasury obligations (including short-term notes).		W10	W40	W70		
C. STATE AND LOCAL GOVERNMENT SECURITIES - Bonds, notes, etc., issued by States or by local governments. Exclude interfund loans and advances.		W15	W45	W75		
D. OTHER SECURITIES - Bonds, notes, mortgages, etc., not included in the foregoing classes. Include U.S. Government "Agency" debt - GNMA, Federal Land Banks, etc. Exclude accounts receivable, value of real property, and any other nonsecurity assets.		W24	W54	W84		
SUPPLEMENTARY INFORMATION - Please use this space to explain any items that were difficult to classify, or to provide additional information concerning any of the entries on the form.						

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-28, "Survey of Local Government Finances (Counties)"

(page 1)

O.M.B. No. 41-571062; Approval Expires June 30, 1973

Data supplied by				FORM F-28 (7-12-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name				1972 CENSUS OF GOVERNMENTS SURVEY OF LOCAL GOVERNMENT FINANCES (COUNTIES)			
Title				In correspondence pertaining to this report, please refer to the Census File number above your address			
Telephone	Area code	Number	Extension				
Ending date of fiscal year covered by this report (Please provide data for your fiscal year that ended between July 1, 1971 and June 30, 1972, and specify the ending date): <div style="display: flex; justify-content: space-around;"> Month Day Year </div>				(Please correct any error in name and address including ZIP code) TO: Bureau of the Census Government's Division Washington, D.C. 20233			
				V98			

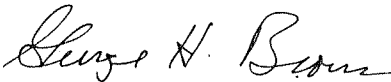
Dear Sir:

A Census of Governments is conducted each 5 years to provide statistics on various subjects, including the finances of local governments throughout the Nation.

Will you, therefore, please fill out this financial questionnaire as soon as possible and return the addressed copy in the enclosed official envelope, which requires no postage. The extra copy is for your files.

Your assistance will be very much appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

2 Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Please provide figures on the finances of your government for its fiscal year that ended between July 1, 1971 and June 30, 1972, and enter the closing date of the reported fiscal year in the space provided above.

Before filling out this form please read carefully each part and all related definitions, as well as any supplementary reporting instructions that may be enclosed for your State.

Report all revenues and expenditures of your government and its agencies. Include the transactions of all funds - general fund, street and road funds, bond and interest funds, special assessment funds, utility funds, and all other special and trust funds.

Certain receipts and payments are not defined by the Bureau of the Census as revenues and expenditures, and should not be so reported. These are: (a) refunds of revenues or expenditures; (b) moneys collected by your county acting only as agent for the State or other governments (e.g., property tax, or social security and income tax withholdings); (c) interdepartmental and interfund charges, assessments or transfers, and

transfers of funds (appropriations, surpluses, etc.) between the general fund and county agencies covered by this report; and (d) receipts from sale of investments and payments for purchase of investments.

The Census Bureau uses a separate questionnaire on pension fund finances. In this connection, therefore, please include only the following, if applicable; (a) any county property taxes collected for pension funds (Part IA, item 1a); (b) State aid or State taxes shared for a local pension fund (in Part IB, column (a)); and (c) any county employer contributions to a State retirement system or to the Federal Social Security System (in Parts IIA and IIB). County appropriations paid to a retirement system of your own government are interfund transfers and should not be reported on this form.

Please complete all parts of the form. Spaces for any items which do not apply to your government should be marked with a dash, or the word "None"; please do not merely leave them blank. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-28, "Survey of Local Government Finances (Counties)" (page 2)

Page 2

Part IA – REVENUE (other than intergovernmental revenue) Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenue of all funds other than the exceptions noted in the instructions on the first page.			
1. TAXES – Collections from all taxes imposed by your government for county purposes. Include current and delinquent amounts, penalties, and interest. Exclude here and report at item 2a commissions retained from tax and license fee collections.	Amount (Omit cents)	3. SALES AND SERVICE REVENUE – Gross receipts from sales, rentals, maintenance assessments, and other charges for county services exclusive of amounts received from other governments (Part IB – INTERGOVERNMENTAL REVENUE) or as fee collections (item 2 above). Include revenue of county airports, cemeteries, and other commercial activities. (Report fines under item 7, below.)	Amount (Omit cents)
a. Property taxes – All county taxes on property, real or personal, measured by value. Report collections during the fiscal year from all levies for all funds of your government and its agencies, including levies for debt service, pension funds, and other special funds or purposes. However, exclude taxes collected for other governments.	T01	Include at item 3c revenue from hospital charges received on behalf of individual patients under the Medicare and Medicaid programs or other insurance-type arrangements. Any other amounts for hospital purposes received from other governments should be reported at Part IB, item 5, below.	A00
b. Sales taxes – County taxes on all or almost all goods and services (general sales tax) and taxes on specific goods and services (public utilities, admissions, cigarettes, gasoline, liquor, etc.), measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.)	T09	a. Sewerage charges	A80
(1) General sales tax	T13	b. Refuse collection charges	A36
(2) Gasoline tax	T10	c. Hospital charges	A09
(3) Liquor tax	T16	d. Education – If called for by supplementary instructions for your State, please report:	A12
(4) Cigarette and tobacco taxes	T15	(1) Gross receipts from sale of school lunches	A61
(5) Public utilities tax	T19	(2) Other school receipts, including tuition from pupils	A01
(6) Other	T49	e. Recreation charges (swimming, golf, etc.)	A01
c. Licenses, permits, and other taxes – County taxes not included in items a and b above (e.g., poll taxes; license and inspection charges on occupations and businesses, animals, vehicles, etc.)	T24	f. County airport (include rentals and gross sales of gas and oil)	A01
(1) Income, payroll, or earnings tax	T99	g. Urban water supply system charges (Specify)	A09
(2) Motor vehicle licenses (local)	T09	h. (Specify)	A09
(3) Other – Specify	T09	i.	A09
(a)	T09	j. Other	U01
(b)	T09	4. SPECIAL ASSESSMENTS – Assessments on owners of property benefited by improvements (county projects for highway improvement, drainage, irrigation, etc.). Report maintenance assessments under item 3 above. Exclude assessments collected for independent local districts.	U11
(c)	T09	5. RECEIPTS FROM SALE OF PROPERTY – Amounts from sale of realty, other than by tax sales (to be included in item 1a).	U20
Total, items C(3)(a) through C(3)(c)	T09	6. INTEREST EARNINGS – Interest received on all deposits and investment holdings of your government and its agencies, excluding only earnings of any employee pension fund.	U99
2. FEE COLLECTIONS OF COUNTY OFFICERS – Fees and commissions received or retained by county clerk, tax collector, assessor, recorder, sheriff, court officer, etc., for services rendered to the public and to other governments. Exclude fees paid by the county, but include commissions retained from taxes collected for the county as well as for other governments. Report, without deduction for salaries and office expenses, as follows:	T09	7. MISCELLANEOUS OTHER REVENUE – Revenue of your government and its agencies not covered by items above or in Part IB, below. Include fines and forfeits, donations from private sources, insurance adjustments, etc. Do NOT include (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or agencies of your government, or (4) employee contributions to, and interest earnings of, any employee pension fund. (Specify major items)	U99
a. Commissions retained from tax and license fee collections	T09	a.	U99
(1) Property tax	T09	b.	U99
(2) Other taxes and licenses	T09	c.	U99
b. Fees collected from the State	T09	d.	U99
c. Fees collected from other local governments (not from the county)	T09	e.	U99
d. Fees collected from the public other than amounts reported above	T09	f. Other	U99
Total, items 2a through 2d	T09	Total, items 7a through 7f	U99

Part IB – INTERGOVERNMENTAL REVENUE

All amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments, other than fee collections reported at item 2, Part IA. Exclude loans. Also exclude here, and report as "Taxes" in Part IA, any taxes imposed by your government which were collected for it by another government. Report in column (c) only amounts received directly from the Federal Government, and include under

column (a) all payments your government received from the State (other than as fee collection), including any amounts financed wholly or in part from Federal grants to the State.

Please report any applicable amounts at items 2 through 6f in terms of the several categories more fully defined in Part IIA.

Purpose for which received	Amount, by level of government from which received (Omit cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
	1. GENERAL SUPPORT – Amounts received (as per capita grants, shared taxes, etc.) without restriction as to particular programs or purposes to be financed.	C00	D00
2. STREETS AND HIGHWAYS – See item 10, Part IIA	C46	D46	B46
3. EDUCATION – See item 8, Part IIA	C21	D21	B21
4. PUBLIC WELFARE – See item 7, Part IIA	C79	D79	B79
5. HEALTH OR HOSPITALS – See items 13, 14, and 15, Part IIA; note that any Medicare and Medicaid receipts are to be reported at item 3C, Part IA.	C42	D42	B42
6. ALL OTHER OR UNALLOCABLE – Specify	C09	D09	B09
a.			
b.			
c.			
d.			
e.			
f.			

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-28, "Survey of Local Government Finances (Counties)"

(page 3)

Page 3

Part IIA - EXPENDITURE BY PURPOSE AND TYPE

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) - All amounts for current operations, including maintenance and repair, and payments to other governments (called for also in Part IIC).

Columns (b), (c), and (d) - All capital outlay, including such expenditures from current funds as well as from bond proceeds, special assessments and other special funds.

Column (d) - Report spending for new structures or other improvements, additions, replacements, and major alterations.

Purpose	Current (all except capital outlay; omit cents)	Capital outlay (Omit cents)		
		Purchase of equipment (replacements as well as additions)	Purchase of land and existing structures	Construction
	(a)	(b)	(c)	(d)
1. FINANCIAL ADMINISTRATION - Office of the county auditor, comptroller, treasurer tax assessment, billing and collection; central accounting and central purchasing services, budgeting, etc. (including related data processing).	J23	G23	H23	F23
2. GENERAL CONTROL - County commissioners or supervisors and staff, county clerk, county manager, or executive; administration of county and circuit courts; recording, planning and zoning, personnel, legal staff. (See also items 3 and 19.)	J29	G29	H29	F29
3. GENERAL COUNTY BUILDINGS - Construction, maintenance, and operation of courthouse and county office buildings not related to single functions. Expenditure for hospitals, jails, etc., is to be reported for the purpose directly involved.	J31	G31	H31	F31
4. POLICE - Sheriff's office, traffic control, coroner's office, and other law enforcement and police activities. (See also items 2 and 5.)	J62	G62	H62	F62
5. CORRECTION - Construction, maintenance, and operation of county jails, reformatories, etc.	J05	G05	H05	F05
6. FIRE - All costs incurred for fire fighting, and fire prevention except forest-fire protection. (See item 16 below.)	J24	G24	H24	F24
7. PUBLIC WELFARE - Support of, and assistance to needy persons, including county expenditure from State and Federal grants	a. Money paid directly to needy persons covered by Federal aid programs for the aged, blind, and disabled, and families with dependent children.	E67		
	b. Money paid directly to needy persons not covered by Federal programs (general relief, home relief, poor relief, etc.)	E68		
	c. Payments to landlords, utilities, vendors, etc., for rent, goods, and services furnished to needy persons, other than for medical and hospital care.	E75		
	d. Payments for medical and hospital care provided to needy persons. Do not report here any expenditure for, or payments to, hospital or health agencies operated by your government. (See items 13, 14, and 15.)	E74		
	e. Other public welfare - Administration of relief and assistance; welfare institutions (including nursing homes); foster care; community action programs; and other welfare activities not covered in items a, b, c, and d. Include in column (a) and also in Part IIC, any payments to State for county share of State welfare costs.	J79	G79	H79
8. EDUCATION - Costs of county supervision, and support or aid of local schools. Do not include State grants merely channeled through the county government for allocation without discretion to individual school districts. Include expenditures for any county-administered schools, but exclude expenditures of local school districts.	J12	G12	H12	F12
9. LIBRARIES - Include any payments to other libraries as well as spending for libraries operated by the county.	J52	G52	H52	F52
10. ROADS - Construction, repair and upkeep, and lighting of highways and roads, bridges, streets, etc. Include in column (a) and also in Part IIC, any payments to the State or to other governments for highway purposes. Include expenditure for county toll bridges. Report interest on highway debt at item 18.	J46	G46	H46	F46
11. SANITATION	a. Sewers and sewage disposal	J80	G80	H80
	b. Refuse and garbage collection and disposal	J81	G81	H81
12. PARKS AND OTHER RECREATION - County parks, playgrounds, swimming pools, etc., and county support of other recreational activities.	J61	G61	H61	F61
13. OWN HOSPITALS - Construction and operation of hospitals by your government. Nursing homes not directly associated with a hospital are to be reported at item 7e.	E36	G36	H36	F36
14. OTHER HOSPITALS - Payments to hospitals operated privately or by other governments. Exclude here and report at item 7d any payments under public welfare programs.	J38	G38	H38	F38
15. HEALTH (other than hospitals) - All public health activities except provision of hospital care. Include health regulation and inspection, public health nursing, vital statistics, mosquito control, etc. Exclude here and report at item 7e, any payments under public welfare programs.	J32	G32	H32	F32
16. NATURAL RESOURCES - Flood control and soil and water conservation, drainage, irrigation, forestry and forest-fire protection, agricultural fairs, and any other county activities for promotion of agriculture and conservation of natural resources.	J59	G59	H59	F59
17. MISCELLANEOUS COMMERCIAL ACTIVITIES - County-operated airports, cemeteries, water supply systems, parking facilities, and the like. Report major items separately in terms of gross expenditure.	a. County airport	J01	G01	H01
	b. Water supply system (Exclude interest on system debt)	E91	G91	H91
	c. Other - Specify			
18. INTEREST ON DEBT - Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as on general obligations. Exclude debt retirement, which should be reported at Part III, item A3.	a. On debt of water supply system	K91		
	b. All other interest on debt	K89		
19. ALL OTHER EXPENDITURE - Expenditure for purposes not covered by preceding items. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and county service agencies, such as a central garage or an engineering department, which serves more than one functional agency, and whose expenses are not allocated to the various departments. Do not include (1) payments for retirement of debt, (2) payments for purchase of securities, (3) transfers between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.		J89	G89	H89
	a.			
	b.			
	c.			
	d.			
	e.			
	f.			
	g. other			

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-28, "Survey of Local Government Finances (Counties)"
(page 4)

Page 4

Part IIB - PERSONNEL EXPENDITURES		Part IIC - INTERGOVERNMENTAL EXPENDITURE				
1. SALARIES AND WAGES - (Also include in Part IIA). Enter here the total expenditure during the fiscal year for salaries and wages of all employees of your government and its agencies - regular, temporary, full-time, and part-time - including fees retained by fee officers and salaries paid from fee receipts. Report gross amounts without deduction of withholdings for income tax or employee contributions for social security or retirement coverage.		Amount (Omit cents)		Please detail below all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis—e.g. for hospital care, highways, school tuition or support, etc. (Such amounts should be included in expenditure figures reported in column (a) of Part IIA.) Exclude any amounts reported under item 2 of Part IIB. Enter "None" if your government made no reportable payments to other governments during the fiscal year.		
				Line No.	Purpose (as in Part IIA)	Amount (Omit cents)
				1		
				2		
				3		
				4		
				5		
				6		
				7		
2. CONTRIBUTIONS FOR EMPLOYEE BENEFITS (Also included in Part IIA). Report payments by your government and its agencies during the fiscal year as employer contributions to the kinds of employee benefit programs listed. Exclude employee contributions, and exclude any county contributions or transfers to retirement systems administered by your government itself.		Amount (Omit cents)				
a. To Federal Social Security System		V91				
b. To State-administered employee-retirement system		V92				
c. For health, hospital, or disability insurance		V93				
d. For life insurance protection of employees		V94				
Part III - DEBT OUTSTANDING, ISSUED, AND RETIRED Report below special obligations of all agencies of your government as well as general county debt.						
A. LONG-TERM DEBT - Bonds, mortgages, etc. with an original term of more than one year, including revenue bonds and special assessment obligations, and debt issued in the name of particular agencies, as well as general obligations of your government.		Amounts, by purpose (Omit cents)				
		For public schools (a)	For water supply system (b)	For electric power system (c)	For gas supply system (d)	All other purposes (e)
1. Outstanding at beginning of fiscal year		SAG	SAB	SAC	SAD	SAZ
2. Issued during fiscal year		SJG	SFB	SFC	SFD	SFZ
3. Retired during fiscal year		SPG	SLB	SLC	SLD	SLZ
4. Outstanding at end of fiscal year (1 plus 2 minus 3)						
5. Detail of long-term debt outstanding at end of fiscal year (item 4):		SVG	SVB	SVC	SVD	SVZ
a. Revenue bonds and NONGUARANTEED special assessment bonds outstanding - Payable solely from pledged earnings or solely from special assessments on property owners.						
b. All other long-term debt outstanding - General obligations, and any debt backed by pledged resources but guaranteed by the county if the pledged resources are insufficient.		SUG	SUB	SUC	SUD	SUZ
B. SHORT-TERM (interest-bearing) DEBT - Tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other non-interest-bearing obligations.		Amount (Omit cents)				
1. Amount outstanding at beginning of fiscal year		SWA				
2. Amount outstanding at end of fiscal year		SWD				
Part IV - CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR Report below amounts of cash on hand and on deposit, and investments (at par value) held in sinking funds, bond funds, and all other funds except for any employee-retirement fund. Sinking funds are reserves held specifically for redemption of long-term debt of your government (including utility, revenue, and special assessment bonds, as well as general obligations). Report in column (b) under bond funds all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.						
Type of asset		Amount at end of fiscal year (Omit cents)				
		Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds, except for any employee-retirement fund (c)		
		W21	W31	W61		
A. CASH AND DEPOSITS - Cash on hand and demand, and time or savings deposits.		W10	W40	W70		
B. FEDERAL SECURITIES - U.S. Treasury obligations (including short-term notes).		W15	W45	W75		
C. STATE AND LOCAL GOVERNMENT SECURITIES - Bonds, notes, etc., issued by States or by local governments. Exclude interfund loans and advances.		W24	W54	W84		
D. OTHER SECURITIES - Bonds, notes, mortgages, etc., not included in the foregoing classes. Include U.S. Government "Agency" debt - GNMA, Federal Land Banks, etc. Exclude accounts receivable, value of real property, and any other nonsecurity assets.						
SUPPLEMENTARY INFORMATION - Please use this space to explain any items that were difficult to classify, or to provide additional information concerning any of the entries on the form.						

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-42, "Survey of Local Government Finances (School Building Agencies)"
(front)

O.M.B. No. 41-S71063; Approval Expires June 30, 1973

Data supplied by			FORM F-42 (8-12-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name			1972 CENSUS OF GOVERNMENTS SURVEY OF LOCAL GOVERNMENT FINANCES (SCHOOL BUILDING AGENCIES)			
Title			In correspondence pertaining to this report, please refer to the Census File number above your address			
Telephone						
Area code	Number	Extension				
Ending date of fiscal year covered by this report (Please provide data for your fiscal year that ended between July 1, 1971 and June 30, 1972, and specify the ending date):			(Please correct any error in name and address including ZIP code.)			
Month Day Year			TO: Bureau of the Census, Governments Division Washington, D.C. 20233			V98

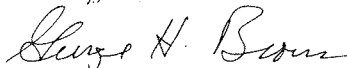
Dear Sir:

A Census of Governments is conducted each 5 years to provide statistics on various subjects, including the finances of local governments throughout the Nation.

Will you, therefore, please fill out this financial questionnaire as soon as possible and return the addressed copy in the enclosed official envelope, which requires no postage. The extra copy is for your files.

Your assistance will be very much appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

2 Enclosures

Part I - REVENUE (Amounts received during fiscal year)

Item		Amount (Omit cents)
A. Lease payments and any other amounts received from school districts (including "joint schools"), and from any other local governments or local government agencies		
Name of paying district or other unit	Amount	D21
1. _____	_____	
2. _____	_____	
3. _____	_____	
Total, 1 through 3.		
B. Received from the State government		C21
C. Other revenue. Please describe. (Do not report borrowings here.)		
1. _____		
2. _____		
Total, 1 plus 2		U20

Please complete form on reverse side

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-42, "Survey of Local Government Finances (School Building Agencies)"

(back)

Part II - EXPENDITURE (Total amounts for the fiscal year)			
Item			Amount (Omit cents)
A. Payments to contractors for construction			F12
B. Purchase of equipment			G12
C. Purchase of land and existing structures			H12
D. Interest paid on debt			K89
E. Other current expenditure			Z00
1. Salaries and wages paid to employees of your agency			E12
2. Other - Please describe			
Total, 1 plus 2			
Part III - INDEBTEDNESS			
Item			Amount (Omit cents)
A. Long-term debt outstanding at beginning of fiscal year (Bonds and other obligations with an original term of more than one year)			SAG
B. Long-term debt issued during fiscal year			SKG
C. Long-term debt retired during fiscal year			SQG
D. Long-term debt outstanding at close of fiscal year (A plus B minus C)			SVG
E. Short-term debt (interest-bearing notes, loans, etc., with an original term of one year or less)			SWA
1. Outstanding at beginning of fiscal year			SWD
2. Outstanding at close of fiscal year			
Part IV - CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR			
Report below amounts of cash on hand and on deposit, and investments (at par value) held in sinking funds, bond funds, and all other funds. Sinking funds are reserves held specifically for redemption of long-term debt of your agency. Report in column (b) under bond funds , all unexpended proceeds of bond issues that were being held at the end of the fiscal year in any funds or accounts, pending their disbursement.			
Type of asset	Amount at end of fiscal year (Omit cents)		
	Held in sinking funds, as defined above (a)	Held in bond funds, as defined above (b)	Held in all other funds (c)
A. CASH AND DEPOSITS - Cash on hand and demand, and time or savings deposits.	W01	W31	W61
B. FEDERAL SECURITIES - U.S. Treasury obligations (including short-term notes)	W10	W40	W70
C. STATE AND LOCAL GOVERNMENT SECURITIES - Bonds, notes, etc., issued by States or by local governments.	W15	W45	W75
D. OTHER SECURITIES - Bonds, notes, mortgages, etc., not included in the foregoing classes. Exclude accounts receivable, value of real property, and any other non-security assets.	W24	W54	W84

FORM F-42 (8-12-71)

Please review the form before transmitting the original to the Bureau of the Census

USCOMM-DC

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-46, "Survey of Employee-Benefit Programs" [State Governments]

(front)

O.M.B. No. 41-S71052; Approval Expires June 30, 1973

Data supplied by			FORM F-46 (7-6-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name			1972 CENSUS OF GOVERNMENTS SURVEY OF EMPLOYEE-BENEFIT PROGRAMS In correspondence pertaining to this report, please refer to the Census File number above your address YOUR FILE COPY TO: Bureau of the Census Governments Division Washington, D.C. 20233			
Title						
Telephone						
Area code	Number	Extension				
Ending date of fiscal year covered by this report (Please provide data for your fiscal year that ended between July 1, 1971 and June 30, 1972, and specify the ending date): Month Day Year			V98			

Dear Sir:

In connection with the 1972 Census of Governments, we are writing to obtain summary information on expenditures of your State government for certain fringe benefits for State employees.

Please include figures for all departments and agencies of your State government, so far as practicable--**except** institutions of higher education. Data for the colleges and universities are being obtained direct from these institutions.

If final figures will not be available soon, please use preliminary figures, or estimates, for any lacking items.

We shall be grateful if you will fill out and return the addressed copy of the form in the enclosed official envelope, which requires no postage.

In case this inquiry can best be answered by some other office, please refer it to the appropriate official and let us know.

Your assistance will be very much appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

Please complete form on reverse side

USCOMM-DC

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-46, "Survey of Employee-Benefit Programs"[State Governments]

(back)

Item	Amount (Omit cents)
A. STATE CONTRIBUTIONS FOR CERTAIN EMPLOYEE BENEFITS – Amounts paid during the fiscal year as employer contributions for the kinds of employee-benefit programs listed. Include figures for all departments and agencies of your State government-- except institutions of higher education. However, see Part B, below. Exclude amounts for other kinds of employee-benefits (e.g., clinics or other direct health services, employee-retirement systems, etc.). Also, exclude any employee contributions.	V91
1. To Federal Social Security System (OASDHI)	V93
2. For health, hospital, or disability insurance	V94
3. For life insurance programs	
B. COVERAGE OF STATE AGENCIES – If pertinent data for any agency listed below has been omitted from Part A above, please enter "X" after the agency name. Also, if significant amounts for any other State institution or agency have been omitted from Part A, please enter name and address below.	

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-47, "Survey of Employee-Benefit Programs"

[Municipalities and County Governments] (front)

O.M.B. No. 41-S71051; Approval Expires June 30, 1973

Data supplied by			FORM F-47 (8-12-71)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS
Name			1972 CENSUS OF GOVERNMENTS SURVEY OF EMPLOYEE-BENEFIT PROGRAMS In correspondence pertaining to this report, please refer to the Census File number above your address (Please correct any error in name and address including ZIP code.)	
Title				
Telephone				
Area code	Number	Extension		
Ending date of fiscal year covered by this report (Please provide data for your fiscal year that ended between July 1, 1971 and June 30, 1972, and specify the ending date): _____ Month Day Year			TO: Bureau of the Census Governments Division Washington, D.C. 20233	
			V98	

Dear Sir:

In connection with the 1972 Census of Governments, we are writing to obtain summary information on expenditures of your government as **employer** contributions for certain fringe benefits for your employees.

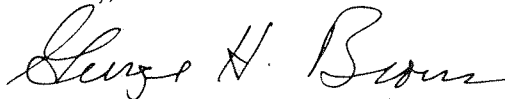
Please include figures for all departments and agencies of your government so far as practicable. If final figures will not be available soon, please use preliminary figures, or estimates, for any lacking items.

We shall be grateful if you will fill out and return the addressed copy of the form in the enclosed official envelope, which requires no postage.

In case this inquiry can best be answered by some other office, please refer it to the appropriate official and let us know.

Your assistance will be very much appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosures

Please complete form on reverse side

USCOMM-DC

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-47, "Survey of Employee-Benefit Programs"

[Municipalities and County Governments] (back)

Item	Amount (Omit cents)
A. CONTRIBUTIONS FOR CERTAIN EMPLOYEE-BENEFITS – Please report total payments by your government and its agencies during the fiscal year as employer contributions to each of the kinds of employee-benefit programs listed. Exclude employee contributions. Also exclude any contributions or transfers to locally administered employee-retirement systems.	V91
<u>1. To Federal Social Security System (OASDHI)</u>	V92
<u>2. To State-administered employee-retirement systems</u>	V93
<u>3. For health, hospital, or disability insurance</u>	V94
<u>4. For life insurance programs</u>	
B. EXPLANATORY NOTES – If significant amounts for any agency or department of your government cannot be covered by your report, please enter name and address of agency below.	

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-114, "Survey of Locally Administered Public-Employee Retirement Systems"

(page 1)

O.M.B. No. 41-S71050; Approval Expires June 30, 1973

Data supplied by			FORM F-114 (8-9-71)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name			1972 CENSUS OF GOVERNMENTS SURVEY OF LOCALLY ADMINISTERED PUBLIC-EMPLOYEE RETIREMENT SYSTEMS In correspondence pertaining to this report, please refer to the Census File number above your address		
Title					
Telephone					
Area code	Number	Extension			
Ending date of fiscal year covered by this report (Please provide data for your fiscal year that ended between July 1, 1971 and June 30, 1972, and specify the closing date): ____ Month ____ Day ____ Year			TO: Bureau of the Census Governments Division Washington, D.C. 20233		V98

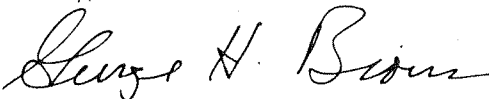
Dear Sir:

A Census of Governments is conducted each 5 years to provide statistics on various subjects, including the finances of local governments throughout the Nation. Accordingly, we are writing to all locally administered public-employee retirement systems in the Nation to obtain the information called for on this form concerning their finances and membership.

Will you, therefore, please fill out this questionnaire as soon as possible and return the addressed copy in the enclosed official envelope, which requires no postage. The extra copy is for your files.

Your cooperation will be greatly appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

2 Enclosures

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part, and all related definitions and instructions.

Note especially:

1. Please report figures for your system's fiscal year which ended between July 1, 1971 and June 30, 1972, and enter the closing date of the reported fiscal year in the space provided above.

2. Report figures relating to all accounts and reserves of your system, including amounts for retirement, disability, survivors', and other benefits, as well as any

amounts for administration of the system. **Exclude** transfers between reserves of the system, and also any investment transactions relating to loans to system members.

3. **Please complete all parts of the form.** If some items do not apply to your system, do not merely leave them blank, but enter "None" or a dash in the reporting space provided.

4. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Please complete form on page 2

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-114, "Survey of Locally Administered Public-Employee Retirement Systems"
(page 2, top)

Page 2

Part I - RETIREMENT SYSTEM COVERAGE

A. TYPE OF COVERAGE - Which of the items below best describes the kinds of employees to whom active membership in your system is available? Please mark one item only.

- ☐ Policemen only
- ☐ Firemen only
- ☐ Policemen and firemen only
- ☐ School employees only - Including nonteaching personnel as well as teachers.
- ☐ Teachers only - Instructional staff (including supervisory personnel, but not other school employees).
- ☐ Other specific group(s) as follows: Specify
- _____
- _____
- _____

☐ General coverage - All employees (or all regular or full-time employees), subject only to the following exclusions. Specify

B. BASIS OF MEMBERSHIP - Specify

- ☐ System coverage applies automatically to eligible employees
- ☐ Coverage applies automatically to most eligible employees, but with membership optional for certain classes, as follows:
- _____
- _____
- _____
- _____
- _____
- _____

☐ System coverage is optional (by employee choice) for all eligible employees

Part II - FINANCES OF SYSTEM, FISCAL YEAR

Please report below, all cash receipts and payments of your system for its fiscal year that ended between July 1, 1971 and June 30, 1972, and its cash and security holdings as of the end of that period. Include figures relating to all accounts and reserves of your system, including receipts from all sources and

payments for retirement, disability, survivors' and other benefits, as well as any amounts for administration of the system. Exclude transfers between reserves of the system, and also any investment transactions or transactions relating to loans to system members.

A. RECEIPTS - Exclude amounts received from sale of investments, and from repayment of loans made to members.

Amount (Omit cents)

1. **Employee contributions** - Amounts contributed by employees or withheld from their salaries for financing of benefits.

X01

2. **Government contributions**

X04

a. **From parent local government** - Employer contributions from your government for financing of benefits, and parent government contributions or appropriations for administration or other support of the system. Include any local taxes credited directly to your system.

b. **From State government** - State aid or shared taxes received by the system either directly or through the parent local government.

X06

3. **Earnings on investments** - Interest, dividends, and rents received, and other earnings on investments (e.g., net gains on investments, if recorded as receipts of the system).

X08

4. **Other receipts** - Please list below

a. Gifts and donations from nongovernmental sources

b. Net proceeds from benefit entertainments, and the like

c. Other - Specify

Total, items 4a to 4c

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-114, "Survey of Locally Administered Public-Employee Retirement Systems"
(page 2, bottom)

B. PAYMENTS – Exclude amounts paid out for purchase of investments and for loans made to members.				
1. Benefits paid to former active members or their beneficiaries				
a. Periodic benefits for retirement on account of age or service				
b. Periodic benefits for retirement on account of disability				
c. Periodic payments made to survivors				
d. Lump-sum (nonrecurrent) payments made to survivors				
Total, items 1a to 1d				X11
2. Withdrawals – Amounts paid to members or former active members representing return of contributions of such members, and any interest on such amounts.				X12
3. Other payments – Please list below				
a. Administrative expenses				
b. Net losses on investment transactions, if recorded as expenses of your system				
c. Construction or acquisition of property – Specify				
d. Other – Specify				
Total, items 3a to 3d				X14
C. CASH AND SECURITIES AND REAL PROPERTY HOLDINGS – Please indicate the basis for the amounts reported (Preferably, par value for bonds and book value for stocks)				
	Amount at end of fiscal year	Reporting basis (Please mark each line)		
		Par value	Market value	Cost or book value
1. Cash and deposits – Cash on hand and demand, and time or savings deposits.	X21			
2. Federal securities – U.S. Treasury obligations, including short-term notes (exclude securities of Federal Land Banks, mortgages guaranteed by GNMA, and the like; see items 6 and 7).	X30			
3. Securities of local governments and of States	X35			
4. Corporate bonds (preferably at par value) – Include debentures.	X40			
5. Corporate stocks (preferably at book value)	X41			
6. Mortgages – Report obligation of agencies which guarantee mortgages at item 7.	X42			
7. Other – Include loans to members, securities of Foreign governments, Federal Land Banks, and the like; exclude real property	X44			
8. Total cash and security holdings – Sum of items 1 to 7, above				
9. Value of any investment in buildings and other real property				

Phase 4. Governmental Finances

Report Form, F-114, "Survey of Locally Administered Public-Employee Retirement Systems"

(page 3)

Page 3

Part III – MEMBERSHIP AND BENEFICIARIES

Please report the figures requested below, as of the last month of your fiscal year reported above, or the month nearest to that permitted by your records. If detailed figures are lacking for an item, please enter an estimate and mark it with an asterisk (*).

Item	Number (a)	Amounts paid during month (b)
A. MEMBERS OF YOUR RETIREMENT SYSTEM (Exclude beneficiaries)		
1. Active members of your system (current contributors)		
2. Inactive members – Former employees and employees on military or other extended leave without pay, but having retained retirement credits. Report below, under B, former active members who are receiving retirement benefits.		
B. BENEFICIARIES RECEIVING PERIODIC BENEFIT PAYMENTS DURING MONTH		
1. Former active members of system, retired on account of age or service		
2. Former active members of system, retired on account of disability		
3. Survivors of deceased former active members (In column (a), report number of payees.)		
C. RECIPIENTS OF LUMP-SUM PAYMENTS DURING MONTH REPORTED		
1. Withdrawals and other one-time payments (other than loans) made to present or former members of system		
2. Lump-sum (nonrecurrent) payments made to survivors of deceased former active members		
D. ENTER HERE THE MONTH AND YEAR TO WHICH FIGURES REPORTED ABOVE APPLY _____	Month	Year
E. PLEASE INDICATE HERE THE FREQUENCY WITH WHICH PERIODIC PAYMENTS ARE MADE TO BENEFICIARIES OF YOUR SYSTEM. (Mark one)		
<input type="checkbox"/> Monthly <input type="checkbox"/> Other – Please explain _____		
<input type="checkbox"/> Quarterly _____		
F. COVERAGE UNDER OASDHI – Please indicate whether any of the active members (current contributors) you have reported at A1 above, were also covered under the Federal Old Age, Survivors, Disability, and Health Insurance program, in connection with their governmental employment.		
<input type="checkbox"/> All active members also covered by OASDHI <input type="checkbox"/> None of the active members, as such, covered by OASDHI <input type="checkbox"/> Some, but not all, active members, as such, also covered by OASDHI; how many of your active members (current contributors) during the month reported at A1, above, were also covered under OASDHI		Number
SUPPLEMENTARY INFORMATION – Please use this space to explain any items that were difficult to classify, or to provide additional information concerning any of the entries on the form.		

Please review the form before transmitting the original to the Bureau of the Census

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-115, "Survey of State-Administered Public-Employee Retirement Systems"

(page 1)

O.M.B. No. 41-S71049; Approval expires June 30, 1973

Data supplied by			FORM F-115 (8-16-71)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS	
Name			1972 CENSUS OF GOVERNMENTS SURVEY OF STATE-ADMINISTERED PUBLIC-EMPLOYEE RETIREMENT SYSTEMS			
Title						
Telephone						
Area code	Number	Extension				
Ending date of fiscal year covered by this report (Please provide data for your fiscal year that ended between July 1, 1971 and June 30, 1972, and specify the closing date):			In correspondence pertaining to this report, please refer to to the Census File number above your address.			
_____ Month Day Year			(Please correct any error in name and address including ZIP code.)			
			TO: Bureau of the Census Governments Division Washington, D.C. 20233			
			V98			

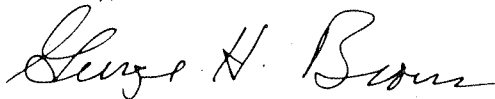
Dear Sir:

A Census of Governments is conducted each 5 years to provide statistics on various subjects, including public-employee retirement systems. Accordingly, we are writing to all State and locally administered retirement systems in the Nation to obtain the information called for on this form concerning their finances and membership.

Will you, therefore, please fill out this questionnaire as soon as possible and return the addressed copy in the enclosed official envelope, which requires no postage. The extra copy is for your files.

Your cooperation will be greatly appreciated.

Sincerely,



GEORGE H. BROWN
Director
Bureau of the Census

Enclosure

BASIC INSTRUCTIONS AND SUGGESTIONS

Before filling out this form, please read carefully each part, and all related definitions and instructions.

Note especially:

1. Please report figures for your system's fiscal year which ended between July 1, 1971 and June 30, 1972, and enter the closing date of the reported fiscal year in the space provided above.

2. Report figures relating to all accounts and reserves of your system, including amounts for retirement, disability, survivors', and other benefits, as well as

any amounts for administration of the system. **Exclude** transfers between reserves of the system, and also any investment transactions relating to loans to system members.

3. Please complete all parts of the form. If some items do not apply to your system, do not merely leave them blank, but enter "None" or a dash in the reporting space provided.

4. Do not delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Please complete form on page 2

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-115, "Survey of State-Administered Public-Employee Retirement Systems"

(page 2, top)

Page 2

Part I - RETIREMENT SYSTEM COVERAGE

A. TYPE OF COVERAGE - Which of the items below best describes the kinds of employees to whom active membership in your system is available? Please mark applicable items.

☐ **General coverage** - All employees (or all regular or full-time employees), as indicated below:

☐ State employees only

☐ State and local government employees

☐ Local government employees only

Subject only to the following exclusions - Specify

☐ **School employees** - Including nonteaching personnel as well as teachers.

☐ **Teachers only** - Instructional staff (including supervisory personnel, but not other school employees).

☐ **Police only**

☐ **Other specific group(s) as follows** - Specify

B. BASIS OF MEMBERSHIP - Specify

☐ System coverage applies automatically to eligible employees

☐ Coverage applies automatically to most eligible employees, but with membership optional for certain classes, as follows:

☐ System coverage is optional (by employee choice) for all eligible employees

Part II - FINANCES OF SYSTEM, FISCAL YEAR

Please report below, all cash receipts and payments of your system for its fiscal year that ended between July 1, 1971 and June 30, 1972, and its cash and security holdings as of the end of that period. Include figures relating to all accounts and reserves of your system, including receipts from all sources and

payments for retirement, disability, survivors' and other benefits, as well as any amounts for administration of the system. Exclude transfers between reserves of the system, and also any investment transactions, or transactions relating to loans to system members.

A. RECEIPTS - Exclude amounts received from sale of investments, and from repayment of loans made to members.

Amount
(Omit cents)

1. **Employee contributions** - Total amounts contributed by all member employees or withheld from their salaries for financing of benefits.

X02

a. State employees - From employees of the State government, including employees of State colleges and other State institutions and agencies.

b. Local employees - From employees of counties, cities, local public schools, and other local government agencies.

X01

2. **Government contributions** - Total amounts received from State and local governments for financial support of your system, including any taxes credited directly to the system and amounts appropriated for administration.

X06

a. State contributions - From State government, including State colleges and other State institutions and agencies.

b. Local governments - From counties, cities, local public schools, and other local government agencies.

X05

3. **Earnings on investments** - Interest, dividends, and rents received, and other earnings on investments (e.g., net gains on investments, if recorded as receipts of the system)

X08

If total amount includes rentals from any State fund or agencies, show such receipts here

4. **Other receipts** - Please list below

a. Any amounts for transmittal to Federal OASDHI System

b. Net proceeds from benefit entertainments, gifts, and the like

c. Other - Specify

Total, items 4a to 4c

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-115, "Survey of State-Administered Public-Employee Retirement Systems"

(page 2, bottom)

B. Payments – Exclude amounts paid out for purchase of investments and for loans made to members.					
1. Benefits paid to former active members or their beneficiaries					
a. Periodic benefits for retirement on account of age or service					
b. Periodic benefits for retirement on account of disability					
c. Periodic payments made to survivors					
d. Lump-sum (nonrecurrent) payments made to survivors					
Total, items 1a to 1d		X11			
2. Withdrawals – Amounts paid to members or former active members representing return of contributions of such members, and any interest on such amounts.		X12			
3. Other payments – Please list below					
a. Administrative expenses					
b. Any amounts transmitted to Federal OASDHI System					
c. Net losses on investment transactions, if recorded as expenses of your system					
d. Construction or acquisition of property – Specify					
e. Other – Specify					
Total payments, items 3a to 3e		X14			
C. CASH AND SECURITIES AND REAL PROPERTY HOLDINGS – Please indicate the basis for the amounts reported (preferably, par value for bonds and book value for stocks)		Amount at end of fiscal year	Reporting basis (Please mark each line)		
			Par value	Market value	Cost or book value
1. Cash and deposits – Cash on hand and demand, and time or savings deposits.		X21			
2. Federal securities – U.S. Treasury obligation, including short-term notes (exclude securities of Federal Land Banks, mortgages guaranteed by GNMA, and the like; see items 6 and 7).		X30			
3. Securities of State and local governments and their agencies		X35			
4. Corporate bonds (preferably at par value) – Include debentures.		X40			
5. Corporate stocks (preferably at book value)		X41			
6. Mortgages – Report obligations of agencies which guarantee mortgages at item 7.		X42			
7. Other – include loans to members, securities of foreign governments, Federal Land Banks, and the like; exclude real property		X44			
8. Total cash and security holdings – Sum of items 1 to 7, above.					
9. Value of any investment in buildings and other real property					

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

Report Form, F-115, "Survey of State-Administered Public-Employee Retirement Systems"

(page 3)

Page 3

Part III - MEMBERSHIP AND BENEFICIARIES

Please report the figures requested below, as of the last month of your fiscal year reported above, or the month nearest to that permitted by your records. If detailed figures are lacking for an item, please enter an estimate and mark it with an asterisk (*).

Item	Number (a)	Amounts paid during month (b)
A. MEMBERS OF YOUR RETIREMENT SYSTEM (Exclude beneficiaries)		
1. Active members of your system (current contributors):		
a. Employed by your State government (including State institutions and agencies)		
b. Employed by local governments (including local agencies)		
Total active members - items 1a plus 1b		
2. Inactive members - Former employees and employees on military or other extended leave without pay, but having retained retirement credits. Report below, under B, former active members who are receiving retirement benefits.		
B. BENEFICIARIES RECEIVING PERIODIC BENEFIT PAYMENTS DURING MONTH		
1. Former active members of system, retired on account of age or service		
2. Former active members of system, retired on account of disability		
3. Survivors of deceased former active members (In column (a), report number of payees.)		
C. RECIPIENTS OF LUMP-SUM PAYMENTS DURING MONTH REPORTED		
1. Withdrawals and other one-time payments (other than loans) made to present or former members of system		
2. Lump-sum (nonrecurrent) payments made to survivors of deceased former active members		
D. ENTER HERE THE MONTH AND YEAR TO WHICH FIGURES REPORTED ABOVE APPLY	Month	Year
E. PLEASE INDICATE HERE THE FREQUENCY WITH WHICH PERIODIC PAYMENTS ARE MADE TO BENEFICIARIES OF YOUR SYSTEM. (Mark one)		
<input type="checkbox"/> Monthly <input type="checkbox"/> Other - Please explain _____ <input type="checkbox"/> Quarterly		
F. COVERAGE UNDER OASDHI - Please indicate whether any of the active members (current contributors) you have reported at A1 above, were also covered under the Federal Old Age, Survivors, Disability, and Health Insurance program, in connection with their governmental employment.		
<input type="checkbox"/> All active members also covered by OASDHI <input type="checkbox"/> None of the active members, as such, covered by OASDHI <input type="checkbox"/> Some, but not all, active members, as such, also covered by OASDHI; how many of your active members (current contributors during the month reported at A1, above), were also covered under OASDHI?		Number
SUPPLEMENTARY INFORMATION - Please use this space to explain any items that were difficult to classify, or to provide additional information concerning any of the entries on the form.		

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

FX-A, Cover Letter

FX-A (8-72)



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20239

IMPORTANT

TO LOCAL GOVERNMENT OFFICIALS:

This message is being mailed to you by the U. S. Bureau of the Census at the request of the undersigned organizations. All of us have a strong interest in the early and successful completion of the 1972 Census of Governments now in process.

This periodic census is, in the fullest sense, a joint Federal-State-local undertaking. It assembles information that is needed at every level of government, as well as by the general public. Moreover, the reliability and promptness of findings from the Census of Governments depend upon the cooperative efforts of many thousands of public officials throughout the Nation.

The enclosed Census of Governments questionnaire asks for information on the financial transactions of your government during its latest fiscal year. We earnestly hope that you will give this inquiry prompt attention and that you will return an accurate report for your government as soon as possible. Please accept our appreciation in advance for your cooperation in this important matter.

Sincerely,

THE COUNCIL OF STATE GOVERNMENTS
Speaker Ray S. Smith, Jr., Chairman

THE INTERNATIONAL CITY MANAGEMENT ASSOCIATION
Mark E. Keane, Executive Director

THE MUNICIPAL FINANCE OFFICERS ASSOCIATION
Donald W. Beatty, Executive Director

THE NATIONAL ASSOCIATION OF COUNTIES
Bernard F. Hillenbrand, Executive Director

THE NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS
Edwin W. Beach, President

THE NATIONAL ASSOCIATION OF TAX ADMINISTRATORS
Charles F. Conlon, Executive Secretary

THE NATIONAL LEAGUE OF CITIES
Patrick Healy, Executive Director

THE NATIONAL LEGISLATIVE CONFERENCE
Speaker William R. Ratchford, President

THE NATIONAL MUNICIPAL LEAGUE
William N. Cassella, Jr., Executive Director

THE U. S. CONFERENCE OF MAYORS
John J. Gunther, Executive Director

1972 CENSUS OF GOVERNMENTS

Phase 4. Governmental Finances

F-72-SL, Cover Letter to Accompany "Third Request" Forms F-21 and F-28

F-72-SL



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

Dear Sir:

Within the next few weeks we expect to complete collection of financial data for the 1972 Census of Governments.

We have, as yet, received no questionnaire from your office. In the event that the forms previously sent to you have been mislaid, we are enclosing an additional set for your use in supplying these data.

We urgently need this information to complete our survey and shall be most grateful if you can furnish the necessary figures within the next week.

Sincerely,

A handwritten signature in dark ink, appearing to read "David P. McNelis", is written over the typed name.

DAVID P. MCNELIS
Chief
Governments Division
Bureau of the Census

Enclosures

1972 CENSUS OF GOVERNMENTS
Phase 4. Governmental Finances
F-72-B, Followup Letter for Forms F-21 and F-28

FORM F-72B (8-72)

G.M.B. NO. 41-572015
APPROVAL EXPIRES JUNE 30, 1973



U.S. DEPARTMENT OF COMMERCE
Social and Economic Statistics Administration
BUREAU OF THE CENSUS
Washington, D.C. 20233

Dear Sir:

The Bureau of the Census is now preparing to close out collection of data and tabulate information for the 1972 Census of Governments.

In checking our files we find that yours is one of a limited number of governments in your State from whom we have had no reply. It is extremely important that we have on hand a questionnaire from all governments covered in this Census.

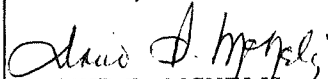
Because of the diversity in accounting practices, fund structure, and other fiscal relationships, we are anxious to have local government finance officials, who are most familiar with their own accounts, fill out and return the Census questionnaire. We sincerely hope, therefore, that you will find it possible within the next 10 days to complete and return to us the finance questionnaire previously sent to you.

If this is not possible, could you please send us a copy of your financial or audit report covering fiscal 1972. If such a source can only be provided on a loan basis, and you so indicate, the report will be returned to your office as soon as the pertinent information has been extracted. An official label, which requires no postage, is enclosed for your convenience.

Also, can you please help us to plan the final phase of this important annual survey by entering the information called for below on a copy of this letter, which should then be returned to us in the enclosed postpaid envelope.

Your cooperation will be warmly appreciated.

Sincerely,


DAVID P. MCNELIS
Chief, Governments Division
Bureau of the Census

2 Enclosures

Please check one:

- ☐ You can expect to receive my completed questionnaire by (date)_____.
- ☐ Please send another copy of the survey questionnaire for me to fill out.
- ☐ I am sending you a published or audit report today.
- ☐ I will send you a published or audit report by (date)_____.

Information supplied by:

Name _____ Title _____

USCOMM-DC